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INTEREST ▼ ALTERNATIVE MINIMUM TAX

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Individual Income Tax Returns 1995

Publication 1304 (Rev. 3-98)

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available to the general public in the form of electronic databases, electronic bulletin boards, and the Internet. You can sample our products by contacting our electronic bulletin board at (202) 874-9574 or our Internet site at http://www.ustreas.irs.gov/prod/tax_stats/index.html.

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Statistics of Income-1995
Individual Income Tax Returns
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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 1995. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 118 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1995.

Table A on the following pages presents selected income and tax items for Tax Years 1991, 1992, 1993, 1994, and 1995 as they appear on the forms and provides the percentage change for each item between 1994 and 1995. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data. These tax law changes are explained below. To assist inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 1995, the number of individual tax returns filed increased by over 2.3 million, or 2.0 percent. Adjusted gross income (AGI) grew $281.8 billion, or 7.2 percent from 1994 to 1995, compared to the 4.9 percent growth recorded from 1993 to 1994. Total tax liability increased 9.8 percent to $621.0 billion. Several components of AGI showed sizable increases for 1995: taxable interest increased 22.7 percent; capital gain distributions reported on Form 1040 increased 33.3 percent; and net capital gain less loss increased 19.5 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1995, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms and instructions appear in Section 5, and Section 6 contains a subject index.

Michael Parisi was responsible for the text and production of this report. Technical assistance was provided by Michael Strudler. This report was prepared under the direction of Jeff Hartzok, Chief, Individual Returns Analysis Section, Individual Statistics Branch.

Table A--Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 Dollars[1]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1994 to 1995
	1991	1992	1993	1994	1995	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns[4]	**114,730,123**	**113,604,503**	**114,601,819**	**115,943,131**	**118,218,327**	**2.0**
Form 1040 returns	68,992,987	65,870,879	66,358,259	66,390,698	84,774,724	-2.4
Electronically filed returns	2,900,257	3,412,727	3,858,800	3,562,384	4,130,001	15.9
Form 1040A returns	26,605,992	28,768,327	27,850,427	26,051,305	24,463,262	-6.1
Electronically filed returns	6,496,237	7,266,419	7,707,100	5,639,602	5,975,664	6.0
Form 1040EZ returns	19,131,143	18,965,496	20,393,132	20,507,577	21,644,177	5.5
Electronically filed returns	1,899,679	1,825,658	2,524,937	2,700,590	4,618,555	71.0
Form 1040PC returns	†	4,770,221	4,215,400	2,993,313	7,102,740	137.3
Salaries & wages						
Number of returns	97,066,245	96,263,895	98,003,356	99,356,244	101,136,551	1.8
Amount	2,674,260,752	2,805,703,266	2,892,120,390	3,026,777,706	3,201,456,569	5.8
Taxable interest received						
Number of returns	70,161,547	67,280,674	65,233,312	65,340,012	67,028,830	2.6
Amount	209,411,465	162,343,280	131,140,527	126,169,276	154,780,536	22.7
Tax-exempt interest						
Number of returns	4,128,715	4,453,458	4,691,129	5,061,511	5,006,129	-1.1
Amount	43,111,140	45,728,471	46,459,032	48,296,834	48,518,428	0.5
Dividends in AGI						
Number of returns	23,228,826	23,715,100	24,690,816	25,235,082	26,214,195	3.9
Amount	77,284,498	77,925,720	79,728,631	82,410,237	94,592,325	14.8
State income tax refund						
Number of returns	16,675,610	16,769,415	17,272,312	17,771,636	18,261,317	2.8
Amount	10,360,755	10,190,421	11,237,850	11,853,690	12,235,548	3.2
Alimony received						
Number of returns	465,461	466,532	418,739	421,716	427,060	1.3
Amount	4,141,841	4,606,142	4,208,182	4,397,932	4,339,781	-1.3
Business or profession net income, less loss						
Number of returns	15,029,325	15,320,466	15,633,049	15,944,127	16,172,851	1.4
Amount	141,864,014	154,002,154	155,704,680	166,203,589	169,343,327	1.9
Net capital gain in AGI less loss						
Number of returns	12,682,215	13,352,724	14,465,599	14,808,542	15,284,562	3.2
Amount	101,559,040	116,393,768	141,576,763	139,544,718	166,758,085	19.5
Capital gain distributions reported on Form 1040						
Number of returns	2,326,788	3,137,878	3,942,860	4,014,164	4,678,363	16.5
Amount	1,216,780	1,835,768	2,595,138	2,743,634	3,657,121	33.3
Sales of property other than capital assets, net gain less loss						
Number of returns	1,605,159	1,684,241	1,705,943	1,774,653	1,777,233	0.1
Amount	-2,201,504	-2,654,106	-3,825,285	-3,188,731	-3,010,038	5.6
Total IRA distributions						
Number of returns	4,899,292	5,565,393	5,130,514	5,502,525	5,858,634	6.5
Amount	42,481,367	55,637,677	48,717,807	55,312,555	59,840,199	8.2
Taxable IRA distributions in AGI						
Number of returns	3,996,947	4,444,823	4,382,772	4,777,297	5,255,882	10.0
Amount	20,627,106	26,273,246	27,080,640	33,106,103	37,316,169	12.7
Total pensions & annuities						
Number of returns	18,893,132	18,752,298	18,534,595	19,063,270	19,778,915	3.8
Amount	239,241,028	262,505,637	270,507,408	288,967,847	311,264,612	7.7
Taxable pensions & annuities in AGI						
Number of returns	17,907,232	17,676,445	17,441,114	17,893,606	18,414,601	2.9
Amount	176,501,703	186,491,698	194,014,034	205,442,984	221,053,045	7.6
Rents, royalties, partnerships, estates, trusts, etc						
Number of returns	13,872,760	13,593,119	13,778,329	13,995,757	14,158,755	1.2
Amount	72,092,658	101,267,900	110,852,259	135,860,869	148,999,462	9.7
Farm net income less loss						
Number of returns	2,290,908	2,288,218	2,272,407	2,242,324	2,219,244	-1.0
Amount	-2,853,007	-2,536,007	-3,666,447	-7,378,101	-7,849,640	-6.4
Unemployment compensation in AGI						
Number of returns	9,931,421	10,309,533	9,655,286	8,530,794	7,985,322	-6.4
Amount	23,309,714	31,393,169	27,586,208	20,285,055	19,336,423	-4.7
Social security benefits (received)						
Number of returns	11,047,907	10,783,342	10,412,635	10,040,115	10,292,449	2.5
Amount	108,292,997	111,289,205	112,359,437	112,332,115	119,291,657	6.2
Taxable social security benefits in AGI						
Number of returns	5,333,413	5,535,811	5,888,191	5,891,912	6,598,033	12.0
Amount	21,359,312	23,139,399	24,649,668	38,639,292	45,715,361	18.3
Foreign earned income exclusion [2]						
Number of returns	222,057	252,629	243,928	257,240	266,129	3.5
Amount	9,609,690	11,166,790	10,657,053	11,096,943	12,284,935	10.7

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 Dollars--Continued[1]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1994 to 1995
	1991	1992	1993	1994	1995	
	(1)	(2)	(3)	(4)	(5)	(6)
Net operating loss [2]						
Number of returns	328,480	351,037	367,330	431,277	505,303	17 2
Amount	40,030,770	42,117,718	44,021,921	47,045,252	49,330,982	4 9
Other income, net gain less loss [2]						
Number of returns	5,399,836	5,256,347	5,225,702	5,453,748	4,623,440	-15 2
Amount	24,894,414	21,502,493	19,639,891	21,915,214	15,518,117	-29 2
Total income, net gain less loss						
Number of returns	114,659,690	113,475,772	114,524,280	115,831,790	118,113,441	2 0
Amount	3,499,249,790	3,684,593,805	3,759,964,153	3,946,621,274	4,230,493,192	7 2
Primary taxpayer IRA adjustment						
Number of returns	4,211,741	4,036,901	3,998,976	3,902,183	3,889,574	-0 3
Amount	6,400,933	6,191,865	6,050,274	5,974,238	5,944,655	-0 5
Spouse IRA adjustment						
Number of returns	1,912,395	1,837,085	1,799,919	1,707,974	1,661,103	-2 7
Amount	2,629,244	2,504,195	2,477,126	2,414,533	2,393,359	-0 9
One-half of self-employment tax						
Number of returns	11,751,761	12,206,670	12,486,990	12,734,753	12,849,084	0 9
Amount	10,712,138	11,540,330	11,867,147	13,104,801	13,341,810	1 8
Self-employed health insurance						
Number of returns	3,047,949	2,825,883	2,944,725	1,483,167	3,011,145	103 0
Amount	1,906,288	1,367,088	2,101,234	1,183,635	2,601,145	119 8
Keogh retirement plan						
Number of returns	840,087	919,187	947,949	995,844	1,032,102	3 6
Amount	6,912,855	7,592,136	8,160,190	8,194,688	8,734,145	6 6
Forfeited interest penalty						
Number of returns	989,496	905,383	691,586	636,445	803,838	26 3
Amount	198,726	153,086	105,227	137,032	203,861	48 8
Alimony paid adjustment						
Number of returns	673,072	680,281	628,100	639,000	567,947	-11 1
Amount	5,302,480	5,513,598	5,305,227	5,513,611	5,225,564	-5 2
Foreign housing deductions						
Number of returns	2,690	3,374	2,479	4,312	5,765	33 7
Amount	45,256	52,785	17,248	50,994	114,619	124 8
Other adjustments						
Number of returns	99,191	88,883	103,801	125,020	126,323	1 0
Amount	610,210	549,171	540,601	981,245	860,329	-12 3
Total statutory adjustments						
Number of returns	16,990,443	17,170,925	17,179,519	17,859,335	18,208,887	2 0
Amount	34,716,128	35,464,254	36,624,273	39,103,321	41,139,577	5 2
Adjusted gross income or loss (AGI)						
Amount	3,464,533,661	3,629,129,550	3,723,339,880	3,907,517,953	4,189,353,615	7 2
Total itemized deductions						
Number of returns	32,489,919	32,540,614	32,821,464	33,017,754	34,007,717	3 0
Amount	467,697,873	481,945,631	490,403,708	493,654,068	527,374,034	6 8
Total standard deduction						
Number of returns	81,304,774	80,072,236	80,840,916	81,947,182	83,222,737	1 6
Amount	351,076,010	366,533,607	382,134,445	397,106,389	413,584,632	4 1
Basic standard deduction						
Number of returns	81,304,774	80,072,236	80,840,916	81,947,182	83,222,737	1 6
Amount	340,096,951	355,222,745	370,905,395	385,027,102	401,265,344	4 2
Additional standard deduction						
Number of returns	11,038,416	10,843,118	10,547,983	10,621,983	10,809,600	1 8
Amount	10,979,059	11,310,862	11,229,050	12,079,287	12,319,288	2 0
AGI less deductions						
Number of returns	103,213,145	102,105,105	102,468,642	104,288,562	106,211,028	1 8
Amount	2,717,651,867	2,853,414,748	2,925,681,033	3,092,849,174	3,326,498,893	7 6
Number of exemptions	231,298,627	230,547,002	232,920,023	232,716,395	237,164,486	1 9
Exemption amount	491,084,150	523,042,222	540,540,132	562,559,033	584,509,487	3 9
Taxable income						
Number of returns	92,717,816	90,717,400	90,831,069	92,793,239	94,612,292	2 0
Amount	2,284,087,935	2,395,695,907	2,453,542,706	2,597,980,066	2,813,826,386	8 3
Tax from table, rate schedules, etc						
Number of returns	92,622,506	90,623,988	90,737,061	92,689,014	94,482,512	1 9
Amount	453,843,011	481,900,611	508,359,262	540,938,022	595,744,087	10 1
Additional taxes						
Number of returns	150,801	121,579	73,274	100,985	65,179	-35 5
Amount	659,653	730,262	534,701	633,313	424,567	-33 0
Income tax before credits						
Number of returns	92,635,791	90,633,192	90,754,509	92,701,755	94,497,909	1 9
Amount	454,502,664	482,630,873	508,893,963	541,571,335	596,168,654	10 1
Child care credit						
Number of returns	5,896,435	5,980,219	6,090,070	6,011,648	5,964,253	-0 8
Amount	2,520,549	2,527,188	2,559,319	2,525,652	2,517,962	-0 3
Credit for elderly or disabled						
Number of returns	285,085	240,144	223,053	222,358	251,524	13 1
Amount	57,083	51,120	49,019	46,601	48,028	3 1
Foreign tax credit						
Number of returns	874,583	1,068,776	1,292,596	1,545,691	1,730,566	12 0
Amount	1,824,334	2,047,275	2,217,865	2,308,948	2,965,313	28 4

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 Dollars--Continued[1]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1994 to 1995
	1991	1992	1993	1994	1995	
	(1)	(2)	(3)	(4)	(5)	(6)
General business credit						
Number of returns	259,625	252,151	255,132	301,244	267,527	-11.2
Amount	522,507	574,633	578,304	690,038	702,906	1.9
Prior year minimum tax credit						
Number of returns	32,154	63,316	60,158	77,133	106,592	38.2
Amount	169,331	263,960	256,340	376,556	468,755	24.5
Total credits [3]						
Number of returns	7,360,137	7,627,557	7,928,776	8,120,873	8,263,196	1.8
Amount	5,204,348	5,690,280	5,858,492	6,141,494	6,894,461	12.3
Income tax less credits[4]						
Number of returns	92,088,147	90,075,274	90,175,136	92,092,322	94,020,926	2.1
Amount	449,297,085	476,940,593	503,035,471	535,429,841	589,274,192	10.1
Self-employment tax						
Number of returns	12,084,845	12,243,336	12,501,349	12,746,808	12,850,372	0.8
Amount	21,987,799	23,154,833	23,753,616	26,227,746	26,678,859	1.7
Alternative minimum tax						
Number of returns	243,872	267,183	334,815	368,964	414,106	12.2
Amount	1,213,426	1,357,083	2,052,790	2,212,094	2,290,576	3.5
Recapture taxes						
Number of returns	11,500	4,433	9,699	7,280	7,416	1.9
Amount	28,956	27,583	30,014	34,596	51,517	48.9
Social security, Medicare tax on tip income not reported						
Number of returns	279,781	308,218	280,979	347,712	267,601	-23.0
Amount	45,410	67,478	37,372	33,599	43,651	29.9
Tax on qualified retirement plans						
Number of returns	3,029,160	3,045,980	2,673,956	2,832,705	3,039,096	7.3
Amount	1,442,380	1,524,638	1,392,898	1,501,808	1,760,113	16.5
Advanced earned income credit payments						
Number of returns	26,086	27,599	35,196	220,447	193,751	-12.1
Amount	6,743	15,396	10,316	75,243	124,693	65.7
Total tax liability [1,6]						
Number of returns	94,646,722	93,086,694	93,330,455	95,432,579	97,461,757	2.1
Amount	474,008,060	503,095,005	530,328,396	565,580,681	620,965,863	9.8
Income tax withheld						
Number of returns	98,755,763	97,535,602	98,666,932	100,436,904	102,436,220	2.0
Amount	397,605,848	407,463,612	426,405,232	460,687,479	495,484,153	7.6
Estimated tax payments						
Number of returns	12,658,218	12,763,006	12,379,549	12,083,839	11,903,592	-1.5
Amount	92,576,548	113,747,377	116,326,380	115,983,588	122,489,252	5.6
Earned income credit[7]						
Number of returns	13,664,555	14,096,575	15,117,389	19,017,357	19,334,397	1.7
Amount	11,104,993	13,027,917	15,536,762	21,105,156	25,955,575	23.0
Payment with an extension request						
Number of returns	1,113,929	1,152,117	1,187,281	1,249,234	1,368,994	9.6
Amount	14,563,609	9,947,890	11,830,005	19,752,634	24,929,343	26.2
Excess social security tax withheld						
Number of returns	807,036	932,687	897,355	930,953	1,033,189	11.0
Amount	770,807	846,175	925,295	935,083	1,081,454	15.7
Other payments						
Form 2439						
Number of returns	47,368	33,196	51,004	30,165	42,037	39.4
Amount	56,313	109,013	63,897	44,364	67,482	52.0
Form 4136						
Number of returns	642,657	638,306	584,651	575,317	519,653	-9.7
Amount	149,940	171,046	155,319	157,098	123,815	-21.2
Total payments [1,5]						
Number of returns	106,627,617	106,046,359	107,125,726	109,152,732	111,098,864	1.8
Amount	516,628,059	545,313,031	579,499,432	618,682,380	670,131,074	8.3
Overpayment, total						
Number of returns	85,564,104	80,991,052	82,403,149	85,089,436	85,348,771	0.3
Amount	95,269,292	92,047,931	98,675,046	112,924,413	119,482,121	5.8
Overpayment refunded						
Number of returns	82,402,017	77,840,969	79,275,446	82,136,645	82,744,440	0.7
Amount	84,043,194	78,879,540	84,778,669	98,539,553	104,537,379	6.1
Refund credited to next year						
Number of returns	4,643,125	4,663,373	4,624,588	4,347,787	3,671,556	-15.6
Amount	11,226,098	13,168,391	14,098,176	14,384,861	14,924,742	3.8
Tax due at time of filing						
Number of returns	25,567,640	29,035,574	28,637,871	27,639,693	29,734,331	7.6
Amount	53,046,236	50,411,381	50,330,900	60,507,961	71,153,015	17.6
Tax penalty						
Number of returns	3,798,637	4,555,184	4,972,115	4,707,696	5,177,201	10.0
Amount	596,943	581,476	626,890	705,246	856,106	21.4

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 Dollars--Continued[1]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars[2]					Percent change, 1994 to 1995
	1991	1992	1993	1994	1995	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns*	**114,730,123**	**113,604,503**	**114,601,819**	**115,943,131**	**118,218,327**	**2.0**
Form 1040 returns	68,992,987	65,870,679	66,358,259	66,390,696	64,774,724	-2.4
Electronically filed returns	2,900,257	3,412,727	3,858,800	3,562,384	4,130,001	15.9
Form 1040A returns	26,605,992	28,768,327	27,850,427	26,051,305	24,463,262	-6.1
Electronically filed returns	6,496,237	7,266,419	7,707,100	5,639,602	5,975,664	6.0
Form 1040EZ returns	19,131,143	18,965,496	20,393,132	20,507,577	21,644,177	5.5
Electronically filed returns	1,899,679	1,825,658	2,524,937	2,700,590	4,618,555	71.0
Form 1040PC returns	†	4,770,221	4,215,400	2,993,313	7,102,740	137.3
Salaries & wages						
Number of returns	97,066,245	96,263,895	98,003,356	99,356,244	101,138,551	1.8
Amount	2,566,469,052	2,614,821,310	2,614,937,061	2,669,116,143	2,745,674,587	2.9
Taxable interest received						
Number of returns	70,161,547	67,280,674	65,233,312	65,340,012	67,028,830	2.6
Amount	200,970,696	151,298,490	118,571,905	111,260,384	132,744,885	19.3
Tax-exempt interest						
Number of returns	4,128,715	4,453,458	4,691,129	5,061,511	5,006,129	-1.1
Amount	41,373,455	42,617,401	42,006,358	42,589,801	41,611,002	-2.3
Dividends in AGI						
Number of returns	23,228,826	23,715,100	24,690,816	25,235,082	26,214,195	3.9
Amount	74,169,384	72,624,157	72,087,370	72,672,167	81,125,493	11.6
State income tax refund						
Number of returns	16,675,610	16,769,415	17,272,312	17,771,636	18,261,317	2.8
Amount	9,943,143	9,497,130	10,160,805	10,452,989	10,493,609	0.4
Alimony received						
Number of returns	465,461	466,532	418,739	421,716	427,060	1.3
Amount	3,974,895	4,292,770	3,804,866	3,878,247	3,721,939	-4.0
Business or profession net income, less loss						
Number of returns	15,029,325	15,320,466	15,633,049	15,944,127	16,172,851	1.4
Amount	136,145,887	143,524,841	140,781,808	146,564,011	145,234,414	-0.9
Net capital gain in AGI less loss						
Number of returns	12,682,215	13,352,724	14,465,599	14,808,542	15,284,562	3.2
Amount	97,465,489	108,475,087	128,007,923	123,055,307	143,017,226	16.2
Capital gain distributions reported on Form 1040						
Number of returns	2,326,788	3,137,878	3,942,860	4,014,164	4,678,363	16.5
Amount	1,167,735	1,710,874	2,346,418	2,419,430	3,136,467	29.6
Sales of property other than capital assets, net gain less loss						
Number of returns	1,605,159	1,684,241	1,705,943	1,774,653	1,777,233	0.1
Amount	-2,112,768	-2,473,538	-3,458,666	-2,811,932	-2,581,508	8.2
Total IRA distributions						
Number of returns	4,899,292	5,565,393	5,130,514	5,502,525	5,858,634	6.5
Amount	40,769,066	51,852,448	44,048,650	48,776,504	51,320,925	5.2
Taxable IRA distributions in AGI						
Number of returns	3,996,947	4,444,823	4,382,772	4,777,297	5,255,882	10.0
Amount	19,795,687	24,485,784	24,485,208	29,194,094	32,003,575	9.6
Total pensions & annuities						
Number of returns	18,893,132	18,752,298	18,534,595	19,063,270	19,778,915	3.8
Amount	229,597,916	244,646,446	244,581,743	254,821,735	266,950,782	4.8
Taxable pensions & annuities in AGI						
Number of returns	17,907,232	17,676,445	17,441,114	17,893,606	18,414,601	2.9
Amount	169,387,431	173,804,006	175,419,561	181,166,653	189,582,371	4.6
Rents, royalties, partnerships, estates, trusts, etc						
Number of returns	13,672,760	13,593,119	13,778,329	13,995,757	14,158,755	1.2
Amount	69,186,812	94,378,285	100,228,082	119,806,763	127,786,846	6.7
Farm net income less loss						
Number of returns	2,290,908	2,288,218	2,272,407	2,242,324	2,219,244	-1.0
Amount	-2,738,011	-2,363,473	-3,315,052	-6,506,262	-6,732,110	-3.5
Unemployment compensation in AGI						
Number of returns	9,931,421	10,309,533	9,655,286	8,530,794	7,985,322	-6.4
Amount	22,370,167	29,257,380	24,942,322	17,888,056	16,583,553	-7.3
Social security benefits (received)						
Number of returns	11,047,907	10,783,342	10,412,635	10,040,115	10,292,449	2.5
Amount	103,928,020	103,717,805	101,590,811	99,058,302	102,308,454	3.3
Taxable social security benefits in AGI						
Number of returns	5,333,413	5,535,811	5,688,191	5,891,912	6,598,033	12.0
Amount	20,498,380	21,565,144	22,287,222	34,073,450	39,206,999	15.1
Foreign earned income exclusion[3]						
Number of returns	222,057	252,629	243,928	257,240	266,129	3.5
Amount	9,222,351	10,407,074	9,635,672	9,785,664	10,535,965	7.7

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 Dollars--Continued[1]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars[5]					Percent change, 1994 to 1995
	1991	1992	1993	1994	1995	
	(7)	(8)	(9)	(10)	(11)	(12)
Net operating loss [2]						
Number of returns	328,480	351,037	367,330	431,277	505,303	17 2
Amount	38,417,246	39,252,298	39,802,822	41,486,113	42,307,875	2 0
Other income, net gain less loss [3]						
Number of returns	5,399,836	5,256,347	5,225,702	5,453,748	4,623,440	-15 2
Amount	23,890,992	20,039,602	17,757,587	19,325,586	13,308,848	-31 1
Total income, net gain less loss						
Number of returns	114,659,690	113,475,772	114,524,280	115,831,790	118,113,441	2 0
Amount	3,358,205,173	3,415,278,476	3,399,805,925	3,480,265,674	3,628,210,285	4 3
Primary taxpayer IRA adjustment						
Number of returns	4,211,741	4,036,901	3,998,976	3,902,183	3,889,574	-0 3
Amount	6,142,930	5,770,810	5,470,410	5,268,287	5,098,332	-3 2
Spouse IRA adjustment						
Number of returns	1,912,395	1,837,085	1,799,919	1,707,974	1,661,103	-2 7
Amount	2,523,267	2,333,828	2,239,716	2,129,218	2,052,623	-3 6
One-half of self-employment tax						
Number of returns	11,751,761	12,206,670	12,486,990	12,734,753	12,849,084	0 9
Amount	10,280,363	10,755,200	10,729,789	11,556,262	11,442,376	-1 0
Self-employed health insurance						
Number of returns	3,047,949	2,825,883	2,944,725	1,483,167	3,011,145	103 0
Amount	1,829,451	1,274,080	1,899,850	1,043,770	2,230,828	113.7
Keogh retirement plan						
Number of returns	840,087	919,187	947,949	995,844	1,032,102	3 6
Amount	6,834,218	7,075,618	7,378,110	7,226,356	7,490,890	3 7
Forfeited interest penalty						
Number of returns	989,496	905,383	691,586	636,445	803,838	26 3
Amount	188,797	142,671	95,142	120,840	174,838	44 7
Alimony paid adjustment						
Number of returns	873,072	680,281	628,100	639,000	567,947	-11 1
Amount	5,088,752	5,138,488	4,796,769	4,882,091	4,481,616	-7 8
Foreign housing deductions						
Number of returns	2,690	3,374	2,479	4,312	5,765	33 7
Amount	50,007	58,328	15,595	44,968	98,301	118 6
Other adjustments						
Number of returns	99,191	88,883	103,801	125,020	126,323	1 0
Amount	674,265	606,819	488,789	865,295	737,846	-14 7
Total statutory adjustments						
Number of returns	18,990,443	17,170,925	17,179,519	17,859,335	18,208,887	2 0
Amount	33,318,821	33,051,495	33,114,171	34,482,646	35,282,656	2 3
Adjusted gross income or loss (AGI)						
Amount	3,324,888,350	3,382,228,980	3,366,491,754	3,445,783,027	3,592,927,629	4 3
Total itemized deductions						
Number of returns	32,489,919	32,540,614	32,821,464	33,017,754	34,007,717	3 0
Amount	448,848,327	449,157,158	443,402,991	435,321,048	452,293,340	3 9
Total standard deduction						
Number of returns	81,304,774	80,072,236	80,840,918	81,947,182	83,222,737	1 6
Amount	338,925,154	341,597,024	345,510,348	350,182,001	354,703,801	1 3
Basic standard deduction						
Number of returns	81,304,774	80,072,236	80,840,916	81,947,182	83,222,737	1 6
Amount	326,388,629	331,055,680	335,357,500	339,530,072	344,138,374	1 4
Additional standard deduction						
Number of returns	11,038,416	10,643,118	10,547,983	10,621,983	10,809,600	1 8
Amount	10,536,525	10,541,344	10,152,848	10,651,929	10,565,427	-0 8
AGI less deductions						
Number of returns	103,213,145	102,105,105	102,468,642	104,288,562	106,211,028	1 8
Amount	2,608,111,197	2,659,286,811	2,645,281,223	2,727,380,224	2,852,915,003	4 6
Number of exemptions	231,296,827	230,547,002	232,920,023	232,718,395	237,164,486	1 9
Exemption amount	471,289,971	467,457,802	468,734,297	496,083,803	501,294,586	1 1
Taxable income						
Number of returns	92,717,818	90,717,400	90,831,069	92,793,239	94,612,292	2 0
Amount	2,192,022,970	2,232,708,208	2,218,393,043	2,290,987,713	2,413,230,177	5 3
Tax from table, rate schedules, etc						
Number of returns	92,622,508	90,623,988	90,737,061	92,689,014	94,482,512	1 9
Amount	435,549,915	449,115,201	459,637,669	477,017,656	510,929,749	7 1
Additional taxes						
Number of returns	150,801	121,579	73,274	100,985	65,179	-35 5
Amount	633,084	680,580	483,455	558,477	364,123	-34 8
Income tax before credits						
Number of returns	92,835,791	90,833,192	90,754,509	92,701,755	94,497,909	1 9
Amount	438,182,979	449,795,781	460,121,124	477,578,133	511,293,871	7 1
Child care credit						
Number of returns	5,898,435	5,980,219	8,090,070	6,011,648	5,964,253	-0 8
Amount	2,418,953	2,355,254	2,314,032	2,227,206	2,159,487	-3 0
Credit for elderly or disabled						
Number of returns	285,085	240,144	223,053	222,358	251,524	13 1
Amount	54,782	47,642	44,321	41,094	41,190	0 2
Foreign tax credit						
Number of returns	874,583	1,068,778	1,292,598	1,545,691	1,730,566	12 0
Amount	1,750,800	1,907,992	2,005,303	2,036,109	2,543,150	24 9

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 Dollars--Continued[1]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars[6]					Percent change, 1994 to 1995
	1991	1992	1993	1994	1995	
	(7)	(8)	(9)	(10)	(11)	(12)
General business credit						
Number of returns	259,625	252,151	255,132	301,244	267,527	-11 2
Amount	501,446	535,539	522,879	608,499	602,835	-0 9
Prior year minimum tax credit						
Number of returns	32,154	63,316	60,158	77,133	106,592	38 2
Amount	162,506	284,641	231,772	332,062	402,020	21 1
Total credits [3]						
Number of returns	7,360,137	7,627,557	7,928,776	8,120,873	8,263,198	1 8
Amount	4,994,576	5,303,150	5,297,009	5,415,780	5,912,917	9 2
Income tax less credits[4]						
Number of returns	92,088,147	90,075,274	90,175,136	92,092,322	94,020,926	2 1
Amount	431,187,222	444,492,631	454,824,115	472,160,354	505,380,954	7 0
Self-employment tax						
Number of returns	12,084,845	12,243,338	12,501,349	12,748,808	12,850,372	0 8
Amount	21,082,341	21,579,527	21,477,049	23,128,524	22,880,668	-1 1
Alternative minimum tax						
Number of returns	243,672	287,183	334,815	368,964	414,108	12 2
Amount	1,164,516	1,264,737	1,856,049	1,950,700	1,964,473	0 7
Recapture taxes						
Number of returns	11,500	4,433	9,699	7,280	7,418	1 9
Amount	25,869	25,706	27,137	30,508	44,183	44 8
Social security, Medicare tax on tip income not reported						
Number of returns	279,781	306,218	280,979	347,712	267,601	-23 0
Amount	43,580	62,887	33,790	29,629	37,437	26 4
Tax on qualified retirement plans						
Number of returns	3,029,160	3,045,980	2,673,956	2,832,705	3,039,096	7 3
Amount	1,384,242	1,420,911	1,259,401	1,324,348	1,526,684	15 3
Advanced earned income credit payments						
Number of returns	26,086	27,599	35,196	220,447	193,751	-12 1
Amount	6,471	14,349	9,327	86,352	106,941	81 2
Total tax liability [1,4]						
Number of returns	94,848,722	93,088,694	93,330,455	95,432,579	97,461,757	2 1
Amount	454,902,169	488,887,665	479,501,262	498,730,759	532,560,774	6 8
Income tax withheld						
Number of returns	98,755,783	97,535,802	98,888,932	100,436,904	102,436,220	2 0
Amount	381,579,509	379,742,418	385,538,184	408,249,981	424,943,527	4 6
Estimated tax payments						
Number of returns	12,658,218	12,783,008	12,379,549	12,083,839	11,903,592	-1 5
Amount	68,845,056	106,008,739	105,177,541	102,278,279	105,050,816	2 7
Earned income credit[1]						
Number of returns	13,664,555	14,096,575	15,117,389	19,017,357	19,334,397	1 7
Amount	10,657,383	12,141,582	14,047,705	18,611,250	22,260,356	19 6
Payment with an extension request						
Number of returns	1,113,929	1,152,117	1,167,281	1,249,234	1,368,994	9 6
Amount	13,976,592	9,271,100	10,696,207	17,418,549	21,380,226	22 7
Excess social security tax withheld						
Number of returns	807,036	932,687	697,355	930,953	1,033,189	11 0
Amount	739,738	786,807	636,814	824,588	927,491	12 5
Other payments						
Form 2439						
Number of returns	47,368	33,198	51,004	30,185	42,037	39 4
Amount	54,043	101,598	57,773	39,139	57,875	47 9
Form 4136						
Number of returns	642,657	636,306	584,651	575,317	519,653	-9 7
Amount	143,898	159,409	140,433	138,534	108,188	-23 3
Total payments[1,5]						
Number of returns	106,827,817	108,048,359	107,125,726	109,152,732	111,098,884	1 8
Amount	495,998,218	508,213,449	523,959,703	545,575,291	574,726,479	5 3
Overpayment, total						
Number of returns	65,564,104	60,991,052	62,403,149	65,089,436	65,346,771	0 3
Amount	91,429,263	65,765,563	89,398,776	99,580,611	102,454,649	2 9
Overpayment refunded						
Number of returns	82,402,017	77,840,969	79,275,448	82,136,645	82,744,440	0 7
Amount	80,855,858	73,513,085	76,851,760	86,895,549	89,654,699	3 2
Refund credited to next year						
Number of returns	4,843,125	4,883,373	4,824,588	4,347,787	3,871,558	-15 6
Amount	10,773,807	12,272,499	12,746,998	12,685,083	12,799,950	0 9
Tax due at time of filing						
Number of returns	25,587,640	29,035,574	28,637,871	27,639,693	29,734,331	7 6
Amount	50,908,096	46,961,716	45,507,143	53,357,990	61,023,169	14 4
Tax penalty						
Number of returns	3,798,837	4,555,184	4,972,115	4,707,696	5,177,201	10 0
Amount	572,882	541,916	588,806	821,910	734,225	18 1

[1] All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.
[2] Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.
[3] Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.
[4] Total tax liability includes the values for "other taxes" not tabulated here.
[5] Total payments includes the value for the deferral of additional 1993 taxes, however, this is a value for 1993 only and is not included in table A. The value can be found in table 3.3.
[6] Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1995, Table B-59, based on 1980=100 when 1990 CPI-U = 130.7, 1995 CPI-U = 152.4, 1994 CPI-U = 148.2, 1993 CPI-U = 144.5, 1992 CPI-U = 140.3, 1991 CPI-U = 136.2.
* all returns for 1995 includes 233,424 Form 1040T returns. † Not tabulated. na. Not applicable.

Figure 1--General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65	$6,400
		65 or older	$7,350
	Head of household	under 65	$8,250
		65 or older	$9,200
Married with a child and living apart from spouse during the last six months of 1994	Head of household	under 65	$8,250
		65 or older	$9,200
Married and living with spouse at the end of 1994 (or on the date spouse died)	Married, joint return	under 65 (both spouses)	$11,550
		65 or older (one spouse)	$12,300
		65 or older (both spouses)	$13,050
	Married, separate return	any age	$2,500
Married, not living with spouse at the end of 1994 (or on the date spouse died)	Married, joint or separate return	any age	$2,500
Widowed in 1992 or 1993 and not remarried in 1994	Single	under 65	$6,400
		65 or older	$7,350
	Head of household	under 65	$8,250
		65 or older	$9,200
	Qualifying widow(er) with dependent child	under 65	$9,050
		65 or older	$9,800

Requirements for Filing

The filing requirements for Tax Year 1995 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. If the taxpayer could be claimed as a dependent by another person (such as a parent), Figure 2 was used to determine the necessity for filing.

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 1995 if he or she:

1. was liable for any of the following taxes:
   - social security or Medicare tax on unreported tip income;
   - uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
   - alternative minimum tax;
   - tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
   - tax from the recapture of investment credit or low-income housing credit;
   - recapture tax on the disposition of a home purchased with a federally-subsidized mortgage.

Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants.

Caution: If an individual's gross income was $2,500 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a full-time student.

1. Single dependents under 65 must file a return if-

Unearned Income was:	and	The total of that income plus earned income was:
$1 or more		more than $650
$0		more than $3,900

2. Single dependents 65 or older or blind must file a return if-

- Earned income was more than $4,850 ($5,800 if 65 or older and blind), or
- Unearned income was more than $1,600 ($2,550 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to $3,900) or $650, whichever is larger, plus $950 ($1,900 if 65 or older and blind).

3. Married dependents under 65 must file a return if-

- Earned income was more than $3,275, or
- Unearned income was more than $0 and gross income was more than $650, or
- Gross income was at least $5 and spouse files a separate return on Form 1040 and itemizes deductions.

4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than $4,025 ($4,775 if 65 or older and blind), or
- Unearned was more than $1,400 ($2,150 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to $3,275) or $650, whichever is larger, plus $750 ($1,500 if 65 or older and blind), or
- Gross income was at least $5 and spouse files a separate return on Form 1040 and itemizes deductions.

2. received any advance earned income credit (AEIC) payments.
3. had net earnings from self-employment of at least $400; or
4. had wages of $108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or to take advantage of the earned income credit.

Changes in Law

Major changes in effect for Tax Year 1995 which influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Earned Income Credit

The income eligibility levels for 1995 were adjusted for inflation. Also, rates were increased, so that maximum amount of credit increased. If a taxpayer's "earned income" and adjusted gross income for 1995 were both less than $24,396 and the taxpayer had one qualifying child living with them, the credit could be as much as $2,094. If the taxpayer had two or more qualifying children living with them and earned less than $26,673, the credit could be as much as $3,110. For those taxpayers with no qualifying children and earned less than $9,230, the credit could be as much as $314.

Exemption Amount

Indexing for inflation allowed a taxpayer to claim a $2,500 deduction for each exemption to which he or she was entitled for 1995, an increase over the $2,450 allowed for 1994. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from $111,800 to $114,700 for single filers; $167,700 to $172,050 for married persons filing jointly and surviving spouses; $139,750 to $143,350 for heads of household; and $83,850 to $86,025 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above $237,200 for single filers; $294,550 for married persons filing jointly and surviving spouses; $265,850 for heads of household; and $147,275 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Form 1040EZ

For the first time, taxpayers were allowed to report unemployment compensation on Form 1040EZ.

Household Employment Taxes

Beginning in 1995, taxpayers paying domestic employees more than $1,000 had to pay social security and Medicare taxes for these employees with their income tax return. The taxes were put on the new Schedule H, *Household Employment Taxes*.

Itemized Deductions

If a taxpayer's AGI was greater than $114,700 ($57,350 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from $111,800 ($55,900) for 1994, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

Self-Employed Health Insurance Deduction

The self-employed health insurance deduction, which had expired on December 31, 1993, was retroactively extended and made permanent. In addition, the percentage of health insurance premiums that self-employed taxpayers were able to deduct increased to 30 percent from the previous 25 percent.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised for 1995, to $61,200 for the social security portion (12.4 percent) of the self-employment tax. The limit was $60,600 for 1994. Also, all "net earnings" of at least $400 ($108.28 for church employees) were subject to the (2.9 percent) Medicare tax portion. Prior to 1995, this portion of the self-employment tax was limited at the same level as the social security part. (Self-employment taxes and Medicare taxes are reflected in the statistics for "total tax liability.")

Social Security Numbers

Starting in 1995, taxpayers were required to provide the social security number of each dependent claimed on their tax return and for each qualifying child listed on the Schedule EIC, unless the child was born after October 1995.

Standard Deduction

The standard deduction increased for 1995 as a result of inflation indexing. For single filers, the standard deduction rose from $3,800 to $3,900; for married persons filing jointly or surviving spouses, from $6,350 to $6,550; for married persons filing separately, from $3,175 to $3,275; and for heads of household, from $5,600 to $5,750. The basic standard deduction claimed by filers who were dependent children of other taxpayers increased from $600 to $650. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of $750 or $950 depending on marital status.

The 1979 Income Concept A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be applicable over several years, and allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years.

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions (both taxable and the nontaxable portion which usually represents the return of previously taxed investments), and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee busi-

Figure 3.-Calculation of the 1979 Income Concept for 1995

1979 Total Income Concept=

Salaries and wages[1]

plus (+):

- interest[1]
- dividends[1]
- taxable refunds[1]
- alimony received[1]
- sale of capital assets, net gain less loss[1]
- other gains or losses (Form 4797)[1]
- net business income or loss[1]
- net farm income or loss[1]
- rent net income or loss[1]
- net royalty income or loss[1]
- net partnership income or loss[1]
- net subchapter S corporation income or loss[1]
- net farm rental income or loss[1]
- net estate and trust income or loss[1]
- unemployment compensation[1]
- depreciation in excess of straight-line depreciation[2]
- total pension income[2]
- other net income less loss[1]
- net operating loss[1]

minus (-):

- disallowed passive losses[3]
- moving expenses[1]
- alimony[1]
- unreimbursed business expense[3]

[1] Included in AGI for Tax Year 1995.
[2] Not fully included in AGI for Tax Year 1995.
[3] Not included in AGI for Tax Year 1995.

ness expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 maybe misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 1995 using AGI and the 1979 Income Concept, classified by size of 1995 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of $200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 1995, 1979 Concept income, was 1.7 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than $112.7 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 7.1 percent for 1995; income for the $200,000 and above group increased 18.0 percent, after increasing 8.7 percent for 1994. Total income tax for all returns increased 10.0 percent; and total income tax reported for the $200,000 and above income group increased 19.7 percent for 1995, following an increase of 8.9 percent for 1994.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1994 are shown in Figure 4.

For the population as a whole, average tax rates for 1995 (based on the 1979 Income Concept) are higher than those for 1986 (before tax reform). However, between these 2 years, the average tax

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1995

[All figures are estimates based on samples-numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Income				Salaries and wages			
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**118,218,327**	**4,189,354**	**118,218,327**	**4,260,697**	**101,138,551**	**3,201,457**	**101,138,551**	**3,201,457**
Under $10,000	29,572,676	86,955	29,162,655	83,935	23,358,437	117,991	23,175,195	114,148
$10,000 under $20,000	24,947,720	367,736	24,782,766	365,341	20,195,964	277,125	20,086,179	275,109
$20,000 under $30,000	17,817,961	438,600	18,277,467	449,695	15,676,763	357,382	15,832,815	362,002
$30,000 under $40,000	12,380,339	430,491	12,807,322	445,187	11,335,629	363,703	11,572,639	368,875
$40,000 under $50,000	9,098,760	406,639	9,060,316	405,204	8,335,206	338,902	8,281,105	338,372
$50,000 under $60,000	7,023,364	384,483	6,854,983	375,215	6,422,043	319,159	6,323,460	316,397
$60,000 under $70,000	4,885,567	315,573	4,745,143	306,689	4,485,341	261,061	4,444,361	260,148
$70,000 under $80,000	3,363,503	251,645	3,141,536	234,598	3,067,321	204,052	2,929,731	196,308
$80,000 under $90,000	2,283,467	193,369	2,214,820	187,590	2,120,666	158,862	2,089,996	156,105
$90,000 under $100,000	1,497,610	141,785	1,505,892	142,478	1,388,098	113,172	1,389,890	113,185
$100,000 under $125,000	2,137,040	236,317	2,166,108	239,620	1,943,323	179,250	1,982,228	179,905
$125,000 under $150,000	1,010,877	137,436	1,050,885	142,848	907,995	99,357	937,235	98,318
$150,000 under $175,000	574,206	92,600	638,645	103,105	502,864	62,436	553,549	64,774
$175,000 under $200,000	352,729	65,678	373,658	69,793	310,098	43,610	318,732	42,990
$200,000 under $300,000	646,398	155,832	716,745	173,128	553,969	96,703	611,100	99,484
$300,000 under $400,000	240,793	82,799	280,290	96,394	204,262	47,503	235,757	49,415
$400,000 under $500,000	119,945	53,486	138,623	61,715	104,069	30,344	120,073	31,510
$500,000 under $1,000,000	178,374	120,347	206,696	139,458	151,390	60,204	174,036	62,165
$1,000,000 or more	86,998	227,583	93,777	238,703	75,113	70,641	80,473	72,248

Size of income	Taxable interest received				Dividends in AGI		Dividends received	
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**67,028,830**	**154,781**	**67,028,830**	**154,781**	**26,214,195**	**94,592**	**26,214,195**	**94,592**
Under $10,000	10,454,857	12,487	10,174,953	12,386	3,617,749	5,003	3,531,454	5,006
$10,000 under $20,000	10,615,851	19,630	10,378,858	19,115	3,392,782	6,468	3,223,469	6,252
$20,000 under $30,000	9,294,326	13,906	9,682,368	16,095	2,963,253	5,999	3,195,694	7,220
$30,000 under $40,000	8,087,061	11,829	8,456,582	14,305	2,645,327	4,957	2,862,907	6,404
$40,000 under $50,000	6,900,870	10,511	6,932,917	10,975	2,395,630	5,128	2,359,218	5,139
$50,000 under $60,000	5,714,951	9,775	5,543,293	8,471	2,129,027	5,617	2,064,344	5,922
$60,000 under $70,000	4,276,699	7,106	4,141,889	6,517	1,937,347	4,879	1,774,039	4,190
$70,000 under $80,000	3,059,089	7,009	2,828,757	5,277	1,465,186	4,337	1,397,606	3,485
$80,000 under $90,000	2,081,586	4,376	2,024,745	4,126	1,094,825	3,205	1,025,335	2,576
$90,000 under $100,000	1,385,625	4,036	1,397,929	4,385	850,202	2,881	842,708	2,721
$100,000 under $125,000	2,032,600	7,586	2,059,200	6,230	1,312,047	6,141	1,325,184	5,825
$125,000 under $150,000	973,181	4,485	1,009,054	4,773	684,083	3,796	710,444	3,440
$150,000 under $175,000	552,792	3,924	616,972	3,692	415,954	3,340	458,540	3,355
$175,000 under $200,000	343,934	2,497	364,937	2,486	259,967	2,058	269,782	2,072
$200,000 under $300,000	636,304	6,515	704,613	6,631	508,569	5,676	554,574	5,557
$300,000 under $400,000	236,799	3,893	276,245	3,864	200,817	3,427	232,296	3,585
$400,000 under $500,000	118,764	2,625	136,976	2,636	102,233	2,101	117,352	2,108
$500,000 under $1,000,000	176,965	6,376	205,197	6,488	158,269	5,841	181,836	5,931
$1,000,000 or more	86,577	16,213	93,343	16,326	80,930	13,740	87,414	13,805

Size of income	Business or profession net income less loss				Sales of capital assets			
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**16,172,851**	**169,343**	**16,172,851**	**169,343**	**19,962,925**	**170,415**	**19,962,925**	**170,415**
Under $10,000	3,190,094	5,625	3,007,181	3,904	2,813,580	6,813	2,731,572	6,855
$10,000 under $20,000	2,630,586	16,503	2,595,360	15,096	2,269,596	2,725	2,214,541	2,702
$20,000 under $30,000	2,118,689	13,584	2,168,595	12,769	2,148,360	3,396	2,299,015	3,756
$30,000 under $40,000	1,830,099	11,746	1,911,819	11,928	1,964,906	3,500	2,125,527	4,234
$40,000 under $50,000	1,558,429	11,255	1,591,221	10,998	1,747,660	4,299	1,713,547	5,063
$50,000 under $60,000	1,182,502	11,270	1,144,968	10,298	1,517,266	4,456	1,509,209	4,475
$60,000 under $70,000	886,167	9,317	875,101	9,586	1,476,636	4,683	1,304,554	4,265
$70,000 under $80,000	620,153	8,246	603,199	7,383	1,113,334	4,461	1,053,379	4,274
$80,000 under $90,000	456,916	7,528	438,199	6,390	866,770	3,848	821,538	3,718
$90,000 under $100,000	337,413	5,789	355,141	6,452	676,174	3,594	679,644	3,314
$100,000 under $125,000	489,109	12,700	495,923	12,642	1,103,771	8,151	1,087,731	7,400
$125,000 under $150,000	249,170	9,102	255,335	9,294	619,541	5,994	629,946	5,566
$150,000 under $175,000	149,768	7,282	188,260	8,817	377,829	4,828	414,231	4,967
$175,000 under $200,000	109,461	6,371	120,012	6,404	246,138	4,046	254,654	3,868
$200,000 under $300,000	189,187	13,265	217,325	14,846	490,586	11,941	523,257	11,889
$300,000 under $400,000	73,356	6,326	85,994	7,517	192,314	7,734	220,851	7,778
$400,000 under $500,000	32,664	3,307	39,303	3,752	100,024	5,253	111,475	5,184
$500,000 under $1,000,000	46,846	5,888	56,116	6,834	157,040	15,987	180,752	16,204
$1,000,000 or more	22,242	4,240	23,799	4,434	81,399	64,706	87,500	64,904

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1995--Continued

[All figures are estimates based on samples-numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	**10,224,313**	**17,193**	**10,224,313**	**17,193**	**5,621,693**	**125,752**	**5,621,693**	**125,752**
Under $10,000	1,141,942	-1,238	1,089,656	-1,277	557,800	-14,476	544,040	-14,596
$10,000 under $20,000	1,384,033	1,060	1,324,628	1,058	485,566	685	454,390	536
$20,000 under $30,000	1,212,674	937	1,308,508	1,086	493,148	1,189	532,927	1,151
$30,000 under $40,000	1,132,789	-193	1,160,974	173	453,632	1,752	488,588	1,618
$40,000 under $50,000	972,331	442	1,041,848	363	438,675	1,913	446,286	1,994
$50,000 under $60,000	908,441	66	894,372	143	418,368	1,993	426,986	1,978
$60,000 under $70,000	765,114	-117	672,491	-3	354,021	2,060	305,906	2,121
$70,000 under $80,000	556,052	424	520,924	350	271,259	2,401	255,913	2,175
$80,000 under $90,000	409,853	-147	395,087	149	228,072	2,506	215,163	2,188
$90,000 under $100,000	304,708	606	335,364	286	228,283	2,946	198,861	2,529
$100,000 under $125,000	522,347	1,032	519,112	1,138	416,275	6,193	440,089	6,332
$125,000 under $150,000	288,211	1,786	280,095	1,397	263,980	6,100	260,434	5,454
$150,000 under $175,000	127,632	1,136	138,408	1,026	181,588	4,730	192,167	5,323
$175,000 under $200,000	90,766	880	94,558	802	139,523	4,522	137,400	4,322
$200,000 under $300,000	179,011	2,390	196,821	2,354	290,405	14,279	294,680	14,114
$300,000 under $400,000	79,528	1,618	86,084	1,630	133,882	10,258	141,694	10,609
$400,000 under $500,000	42,302	790	48,188	761	75,407	7,646	78,830	7,320
$500,000 under $1,000,000	67,511	2,388	75,650	2,387	122,910	20,345	134,455	21,403
$1,000,000 or more	39,069	3,333	41,545	3,371	68,900	48,709	72,903	49,181

Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**1,305,649**	**9,731**	**1,305,649**	**9,731**	**547,634**	**6,054**	**547,634**	**6,054**
Under $10,000	110,846	1,676	136,565	2,928	60,400	-18	63,675	-19
$10,000 under $20,000	79,197	196	61,551	185	63,472	169	62,255	163
$20,000 under $30,000	86,591	262	98,379	326	55,537	183	55,574	210
$30,000 under $40,000	81,388	195	88,268	126	51,541	208	54,721	213
$40,000 under $50,000	77,854	344	76,305	268	44,585	172	51,688	315
$50,000 under $60,000	59,425	278	63,604	138	31,227	213	21,865	121
$60,000 under $70,000	81,663	245	61,460	171	33,851	165	32,856	133
$70,000 under $80,000	75,957	242	56,144	178	19,718	118	22,540	33
$80,000 under $90,000	52,625	195	57,764	233	25,631	92	24,890	237
$90,000 under $100,000	47,620	186	45,466	137	16,295	113	11,049	67
$100,000 under $125,000	90,504	398	96,140	436	33,836	526	33,509	527
$125,000 under $150,000	82,147	494	92,351	529	24,543	283	21,839	260
$150,000 under $175,000	78,021	549	68,558	454	17,811	293	16,911	232
$175,000 under $200,000	54,965	511	50,384	380	8,790	165	11,160	98
$200,000 under $300,000	115,060	1,142	114,043	936	24,328	493	23,920	539
$300,000 under $400,000	48,576	621	49,338	502	11,587	279	12,542	298
$400,000 under $500,000	22,842	312	23,515	264	6,608	247	6,558	251
$500,000 under $1,000,000	40,584	736	44,378	640	9,979	741	11,651	721
$1,000,000 or more	19,803	1,148	21,460	900	7,898	1,829	8,432	1,857

Size of income	Pensions and annuities in AGI[1]		Pensions and annuities[1]		Total statutory adjustments			
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**20,752,414**	**258,369**	**22,426,150**	**371,105**	**18,208,887**	**41,140**	**11,538,471**	**39,513**
Under $10,000	2,823,710	11,882	2,538,820	12,133	2,970,227	2,058	228,722	1,327
$10,000 under $20,000	4,980,067	41,854	4,934,138	41,767	3,118,820	3,473	642,926	2,423
$20,000 under $30,000	3,354,353	38,967	3,775,939	44,337	2,646,651	4,266	1,193,143	4,351
$30,000 under $40,000	2,358,727	27,848	2,785,604	36,950	2,190,772	3,877	1,609,333	4,625
$40,000 under $50,000	1,829,988	28,029	2,028,388	31,895	1,812,181	3,025	1,542,205	3,991
$50,000 under $80,000	1,541,382	23,315	1,600,408	27,194	1,197,371	2,472	1,533,397	3,766
$80,000 under $70,000	1,127,787	20,892	1,155,150	20,733	885,035	2,358	1,309,985	3,741
$70,000 under $80,000	811,489	15,344	771,205	15,866	645,289	1,882	978,981	2,930
$80,000 under $90,000	520,094	10,372	571,821	12,575	474,714	1,793	681,929	1,938
$90,000 under $100,000	370,414	7,087	439,272	9,851	366,498	1,355	444,344	1,587
$100,000 under $125,000	503,668	12,156	631,501	20,242	583,695	2,800	564,462	2,611
$125,000 under $150,000	251,207	8,170	356,055	14,430	320,454	2,078	275,085	1,380
$150,000 under $175,000	137,513	4,373	226,980	11,504	212,254	1,505	151,573	927
$175,000 under $200,000	68,808	2,020	114,838	7,158	158,834	1,278	93,805	648
$200,000 under $300,000	144,789	4,569	245,851	18,097	299,241	3,011	164,410	1,458
$300,000 under $400,000	50,583	1,639	99,427	11,603	123,543	1,291	57,027	539
$400,000 under $500,000	22,819	955	49,073	7,989	83,840	753	22,858	313
$500,000 under $1,000,000	36,253	1,834	73,385	18,764	94,410	1,150	31,797	545
$1,000,000 or more	18,803	1,261	30,898	10,237	49,479	717	12,411	435

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1995--Continued

[All figures are estimates based on samples-numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Total itemized deductions				Taxable income			
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**34,007,717**	**527,374**	**33,973,922**	**503,652**	**94,612,292**	**2,813,826**	**94,612,292**	**2,813,826**
Under $10,000	738,960	7,249	799,933	7,551	10,779,503	16,586	10,720,434	16,855
$10,000 under $20,000	2,146,327	21,423	2,126,811	19,640	20,600,264	129,577	20,316,135	127,724
$20,000 under $30,000	3,326,358	32,514	3,523,106	32,637	17,483,276	241,748	17,850,791	247,258
$30,000 under $40,000	4,197,381	43,544	4,362,955	42,896	12,309,286	270,557	12,706,736	284,792
$40,000 under $50,000	4,457,249	51,310	4,358,222	47,781	9,072,436	269,363	9,007,132	274,083
$50,000 under $60,000	4,479,536	54,889	4,340,791	51,129	7,010,734	264,597	6,823,968	260,947
$60,000 under $70,000	3,633,684	49,543	3,550,441	46,325	4,877,918	222,893	4,716,540	216,168
$70,000 under $80,000	2,759,888	42,083	2,557,115	37,449	3,359,943	180,535	3,124,659	167,403
$80,000 under $90,000	1,974,833	33,394	1,918,803	30,868	2,279,394	140,851	2,199,609	134,560
$90,000 under $100,000	1,321,550	23,816	1,295,881	22,415	1,496,501	105,918	1,500,992	104,658
$100,000 under $125,000	1,968,977	40,651	1,951,420	38,523	2,136,409	179,009	2,160,350	174,664
$125,000 under $150,000	946,913	23,567	957,016	22,197	1,009,463	106,192	1,045,581	104,890
$150,000 under $175,000	538,373	14,732	583,958	14,840	573,718	73,509	637,328	75,361
$175,000 under $200,000	328,945	10,365	338,378	10,083	352,448	52,925	371,458	52,001
$200,000 under $300,000	611,584	22,930	658,528	22,848	645,852	130,712	712,410	132,941
$300,000 under $400,000	224,088	11,082	253,307	11,474	240,483	71,664	279,689	74,538
$400,000 under $500,000	110,551	6,373	122,533	6,431	119,847	47,072	138,500	48,161
$500,000 under $1,000,000	164,177	13,678	188,213	14,224	178,164	106,641	206,394	110,492
$1,000,000 or more	80,362	24,230	88,515	24,362	86,853	203,477	93,586	206,332

Size of income	Total tax credits				Total income tax			
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	**15,240,064**	**10,040**	**15,240,064**	**10,040**	**89,252,989**	**588,419**	**89,252,989**	**588,419**
Under $10,000	1,197,231	84	1,188,773	84	10,272,763	2,579	10,219,758	2,620
$10,000 under $20,000	4,838,423	2,276	4,777,153	2,239	18,497,251	17,415	16,266,001	16,990
$20,000 under $30,000	3,399,870	1,661	3,475,363	1,699	16,762,469	34,672	17,073,062	35,524
$30,000 under $40,000	1,119,197	471	1,102,788	465	12,294,895	42,403	12,695,604	44,826
$40,000 under $50,000	953,435	421	971,281	426	9,064,882	43,834	8,998,928	44,628
$50,000 under $60,000	836,001	392	835,071	387	7,008,680	43,782	6,817,370	43,643
$60,000 under $70,000	615,430	378	608,339	329	4,876,454	39,295	4,716,711	38,326
$70,000 under $80,000	505,091	279	472,891	262	3,357,183	34,241	3,123,834	31,812
$80,000 under $90,000	348,629	252	338,868	197	2,279,150	28,270	2,197,088	27,079
$90,000 under $100,000	261,838	154	235,841	121	1,496,163	22,403	1,499,770	22,094
$100,000 under $125,000	390,671	246	400,261	241	2,136,437	39,965	2,160,254	38,757
$125,000 under $150,000	167,857	287	179,555	190	1,009,098	25,147	1,045,976	24,785
$150,000 under $175,000	111,679	140	117,261	145	573,767	18,406	636,264	18,612
$175,000 under $200,000	95,328	222	97,028	180	352,488	13,722	371,193	13,395
$200,000 under $300,000	167,564	488	185,150	815	645,888	37,074	714,759	37,259
$300,000 under $400,000	72,951	251	84,000	295	240,814	22,208	279,777	22,825
$400,000 under $500,000	42,919	204	44,146	280	119,866	15,347	138,505	15,466
$500,000 under $1,000,000	74,428	620	81,708	865	178,230	36,316	206,467	37,289
$1,000,000 or more	43,520	1,213	46,787	1,242	86,914	71,540	93,668	72,489

[1] Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

NOTE: Detail may not add to totals because of rounding

rates have declined in all income categories below $300,000. The remaining four income categories show the following increases in average tax rates between 1986 and 1995: returns with income between $300,000 and $400,000 increased 1.1 percentage points; returns with income between $400,000 and $500,000 increased 1.7 percentage points; returns with income between $500,000 and $1,000,000 increased 3.0 percentage points; and returns with income exceeding $1,000,000 increased 9.0 percentage points. Although the average tax rate for 1995 was calculated using a lower maximum marginal tax rate of 39.6 percent (28 percent on capital gains) for 1995 compared to 50 percent for 1986, it was calculated on income which included all capital gains (long-term gains could be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986 were limited or eliminated beginning with 1987.

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-1995

Size of 1995 AGI	Total income tax as a percentage of adjusted gross income									
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**14.8**	**13.3**	**13.4**	**13.3**	**13.1**	**12.9**	**13.1**	**13.5**	**13.7**	**14.0**
Under $10,000	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0	3.0
$10,000 under $20,000	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7
$20,000 under $30,000	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9
$30,000 under $40,000	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8
$40,000 under $50,000	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7
$50,000 under $60,000	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4
$60,000 under $70,000	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5
$70,000 under $80,000	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6
$80,000 under $90,000	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6
$90,000 under $100,000	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8
$100,000 under $125,000	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9
$125,000 under $150,000	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3
$150,000 under $175,000	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9
$175,000 under $200,000	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9
$200,000 under $300,000	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9	23.8
$300,000 under $400,000	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8
$400,000 under $500,000	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7
$500,000 under $1,000,000	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2
$1,000,000 or more	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4

Size of 1995 AGI	Total income tax as a percentage of 1979 Income Concept									
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	**13.3**	**13.1**	**13.3**	**13.2**	**13.0**	**12.7**	**12.8**	**13.3**	**13.5**	**13.8**
Under $10,000	4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2	3.2	3.1
$10,000 under $20,000	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8	4.7
$20,000 under $30,000	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1	7.9
$30,000 under $40,000	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1	10.1
$40,000 under $50,000	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0	11.0
$50,000 under $60,000	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6	11.6
$60,000 under $70,000	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7	12.5
$70,000 under $80,000	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6	13.6
$80,000 under $90,000	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6	14.4
$90,000 under $100,000	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4	15.5
$100,000 under $125,000	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3	16.2
$125,000 under $150,000	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4	17.4
$150,000 under $175,000	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5	18.1
$175,000 under $200,000	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4	19.2
$200,000 under $300,000	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5	21.5
$300,000 under $400,000	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7	23.7
$400,000 under $500,000	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8	25.1
$500,000 under $1,000,000	23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3	26.1	26.7
$1,000,000 or more	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5	30.1	30.4

Section 2

Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC and 1040TEL (including electronic returns) filed by U.S. citizens and residents during Calendar Year 1996.

All returns processed during 1996 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (118,650,252 returns) reported in Table C and the estimated total of all returns (118,218,327) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1995. While about 97 percent of the returns processed during Calendar Year 1996 were for Tax Year 1995, a few were for noncalendar years ending during 1995 and 1996, and some were returns for prior years. Returns for prior years were used in place of 1995 returns expected to be received and processed after December 31, 1996. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 1996.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of $200,000 or over and no alternative minimum tax.

2. High combined business and farm total receipts of $50,000,000 or more.

3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).

4. Total gross positive or negative income. Sixty

Bonnye Walker and William Wong designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statistics Section, Statistical Computing Branch.

variables are used to derive positive and negative incomes.

5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (For more details, see references 1 and 2.) The sampling rates range from 0.02 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 1996 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000 (see reference 3).

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced at the Detroit Computing Center. Adjustments and imputations for selected fields were used to make each record internally consistent, and the data were then tabulated. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 1995, 0.23 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Table 1.4 CV contains estimated CV's for the estimates included in Table 1.4 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from

each sample, then:

1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.

2. About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the amount estimate for State Income Tax Refunds, X, is $12.24 billion, and its related coefficient of variation, CV(X), is 1.21 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \bullet CV(X) \\ &= (\$12.24 \times 10^9) \bullet (0.0121) \\ &= \$0.148 \text{ billion} \end{aligned}$$

The p percent confidence interval is calculated using the formula:

$$X \pm z \bullet SE(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from $12.091 billion to $12.388 billion, and the 95 percent confidence interval is from $11.943 billion to $12.536 billion.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (**). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (- or --) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

References

[1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Conor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.

[2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.

[3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceedings of the Section on Survey Research Methods,* American Statistical Association, 603-608.

Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 1995

Description of the sample strata	Number of returns	
	Population counts	Sample counts
Grand total	**118,650,252** [1]	**114,609**
Form 1040 returns only with adjusted gross income or expanded income of $200,000 and over, with no income tax after credits and no additional tax for tax preferences, total	2,537 [2]	2,537
Form 1040 returns only with combined Schedule C (business or profession) total receipts of $50,000,000 and over, total	34	34
Other Returns, total	**118,647,681**	**112,038**

Description of the sample strata	Degree of interest [3]	Number of returns by type of form attached									
		Form 1040, with Form 1116 or Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Form 1116 or Form 2555		All other returns			
		Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Total		**1,550,534**	**17,297**	**16,331,658**	**30,601**	**1,639,817**	**4,107**	**99,125,672**	**60,033**		
Negative Income											
$10,000,000 or more	All	102	102	568	568	85	85	851	851	1,606	1,606
$5,000,000 under $10,000,000	All	79	79	688	688	123	123	828	828	1,718	1,718
$2,000,000 under $5,000,000	All	338	99	2,884	851	543	155	3,012	927	6,777	2,032
$1,000,000 under $2,000,000	All	665	89	6,085	826	1,370	191	5,875	856	13,995	1,962
$500,000 under $1,000,000	All	1,499	40	16,135	463	4,112	106	13,291	387	35,037	996
$250,000 under $500,000	All	**	**	** 41,864	** 366	10,717	90	28,777	213	81,358	669
$120,000 under $250,000	All	**	**	** 88,956	** 352	19,911	82	60,418	222	169,285	656
$60,000 under $120,000	All	**	**	** 125,822	** 295	21,707	48	90,916	227	238,445	570
Under $60,000	All	**	**	** 353,230	** 298	43,918	41	394,058	336	791,206	675
Positive Income											
Under $30,000	1	--	--	--	--	--	--	26,425,079	5,721	26,425,079	5,721
Under $30,000	2	81,883	31	1,679,955	549	127,325	48	28,300,200	8,995	30,189,363	9,623
Under $30,000	3 - 4	114,708	109	3,194,129	2,481	198,955	173	5,510,279	4,450	9,018,071	7,213
$30,000 under $60,000	1 - 2	118,649	43	1,722,822	553	206,357	73	19,922,265	6,513	21,970,093	7,182
$30,000 under $60,000	3 - 4	173,838	160	3,170,139	2,782	290,543	255	4,523,998	4,107	8,158,518	7,304
$60,000 under $120,000	1 - 3	240,416	81	1,848,472	646	259,105	84	9,490,132	3,218	11,838,125	4,029
$60,000 under $120,000	4	194,613	181	2,082,670	2,092	181,382	183	1,760,844	1,735	4,219,509	4,191
$120,000 under $250,000	1 - 3	152,367	187	433,121	556	122,903	168	1,318,350	1,710	2,026,741	2,621
$120,000 under $250,000	4	180,538	505	990,957	2,784	66,339	160	694,100	1,916	1,931,934	5,365
$250,000 under $500,000	All	167,959	1,125	423,066	2,718	62,577	390	415,403	2,624	1,069,005	6,857
$500,000 under $1,000,000	All	75,634	1,823	112,869	2,698	15,975	383	116,394	2,780	320,872	7,684
$1,000,000 under $2,000,000	All	28,988	3,355	26,587	3,122	4,176	505	34,543	4,031	94,294	11,013
$2,000,000 under $5,000,000	All	13,166	4,196	8,439	2,713	1,352	422	12,546	3,873	35,503	11,204
$5,000,000 under $10,000,000	All	3,200	3,200	1,548	1,548	246	246	2,388	2,388	7,382	7,382
$10,000,000 or more	All	1,892	1,892	652	652	96	96	1,125	1,125	3,765	3765

[1] This population includes an estimated 431,925 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling

[2] This population includes 159 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

[3] Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

** Data combined.

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Tony Hall and Earl Roberson were responsible for programming the Basic Tables. Table 1.4CV was programmed by William Chen. Review of specific tables was performed by Bill Bradley, Therese Cruciano, and Michael Parisi.

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Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**118,218,327**	**100.0**	**4,189,353,615**	**100.0**	**35,437**	**89,252,989**	**100.0**	**4,007,580,441**	**100.0**
No adjusted gross income	944,141	0.8	-55,253,648	(X)	-58,523	6,508	(Z)	-5,006,953	(X)
$1 under $1,000	2,259,680	1 9	1,399,859	(Z)	619	451,892	0 5	380,076	(Z)
$1,000 under $2,000	3,281,917	2.8	4,907,565	0 1	1,495	946,242	1.1	1,400,965	(Z)
$2,000 under $3,000	3,244,152	2.7	8,073,968	0 2	2,489	721,595	0.8	1,791,186	(Z)
$3,000 under $4,000	3,102,146	2 6	10,831,272	0.3	3,492	732,107	0 8	2,571,855	0.1
$4,000 under $5,000	2,758,236	2.3	12,392,164	0 3	4,493	1,075,684	1 2	4,807,829	0 1
$5,000 under $6,000	2,843,228	2 4	15,617,213	0 4	5,493	675,979	0 8	3,705,334	0 1
$6,000 under $7,000	2,836,728	2 4	18,384,631	0 4	6,481	938,030	1 1	6,128,623	0.2
$7,000 under $8,000	2,666,398	2 3	19,995,197	0 5	7,499	1,477,263	1.7	11,129,038	0.3
$8,000 under $9,000	2,926,266	2 5	24,858,323	0 6	8,495	1,738,589	1 9	14,747,964	0 4
$9,000 under $10,000	2,709,784	2 3	25,748,001	0.6	9,502	1,508,874	1 7	14,331,640	0 4
$10,000 under $11,000	2,662,613	2 3	27,943,178	0 7	10,495	1,466,872	1.6	15,383,370	0 4
$11,000 under $12,000	2,842,422	2 4	32,683,014	0 8	11,498	1,697,028	1 9	19,515,653	0.5
$12,000 under $13,000	2,712,855	2 3	33,890,484	0 8	12,493	1,573,333	1 8	19,672,521	0 5
$13,000 under $14,000	2,709,586	2 3	36,576,058	0 9	13,499	1,767,627	2 0	23,857,843	0 6
$14,000 under $15,000	2,634,612	2 2	38,224,709	0 9	14,509	1,751,387	2 0	25,428,394	0 6
$15,000 under $16,000	2,484,031	2 1	38,456,927	0 9	15,482	1,706,754	1 9	26,416,230	0 7
$16,000 under $17,000	2,352,658	2 0	38,828,889	0 9	16,504	1,554,863	1 7	25,676,863	0 6
$17,000 under $18,000	2,150,465	1 8	37,607,117	0 9	17,488	1,496,362	1 7	26,164,403	0 7
$18,000 under $19,000	2,251,825	1 9	41,706,026	1 0	18,521	1,724,601	1 9	31,944,113	0 8
$19,000 under $20,000	2,146,654	1 8	41,819,365	1 0	19,481	1,758,425	2 0	34,264,077	0 9
$20,000 under $25,000	9,970,099	8 4	223,400,219	5 3	22,407	9,045,529	10.1	203,420,100	5.1
$25,000 under $30,000	7,847,862	6 6	215,200,244	5.1	27,422	7,716,940	8 6	211,692,075	5 3
$30,000 under $40,000	12,380,339	10 5	430,491,242	10 3	34,772	12,294,895	13 8	427,540,458	10.7
$40,000 under $50,000	9,098,760	7 7	406,638,597	9 7	44,692	9,064,682	10 2	405,132,868	10.1
$50,000 under $75,000	13,679,023	11 6	828,349,278	19 8	60,556	13,654,264	15 3	826,882,001	20 6
$75,000 under $100,000	5,374,489	4 5	458,505,650	10.9	85,311	5,363,365	6 0	457,587,504	11 4
$100,000 under $200,000	4,074,852	3 4	532,030,480	12.7	130,564	4,071,790	4 6	531,603,228	13.3
$200,000 under $500,000	1,007,136	0 9	292,117,517	7.0	290,048	1,006,366	1.1	291,897,753	7.3
$500,000 under $1,000,000	178,374	0 2	120,347,093	2 9	674,690	178,230	0 2	120,249,729	3 0
$1,000,000 or more	86,998	0 1	227,582,987	5 4	2,615,957	86,914	0 1	227,263,701	5 7

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns										
	Taxable income			Income tax after credits			Total income tax				
								Percentage of			
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	**89,220,165**	**2,797,311,551**	**100.0**	**89,233,118**	**586,128,456**	**100.0**	**588,419,030**	**100.0**	**21.0**	**14.7**	**6,593**
No adjusted gross income	-	-	-	2,044	189	(Z)	87,965	(Z)	(Z)	(Z)	13,516
$1 under $1,000	451,851	72,484	(Z)	451,851	10,880	(Z)	10,884	(Z)	15 0	2 9	24
$1,000 under $2,000	943,854	406,235	(Z)	945,004	66,212	(Z)	66,526	(Z)	16.4	4 7	70
$2,000 under $3,000	718,440	482,968	(Z)	721,586	90,393	(Z)	91,196	(Z)	18 9	5 1	126
$3,000 under $4,000	729,759	431,702	(Z)	730,997	83,410	(Z)	83,523	(Z)	19.3	3 2	114
$4,000 under $5,000	1,075,659	895,978	(Z)	1,075,659	138,702	(Z)	139,518	(Z)	15 6	2 9	130
$5,000 under $6,000	674,740	1,161,852	(Z)	675,979	180,458	(Z)	180,458	(Z)	15 5	4 9	267
$6,000 under $7,000	937,985	1,617,471	0.1	937,985	252,047	(Z)	254,691	(Z)	15 7	4 2	272
$7,000 under $8,000	1,474,112	2,462,824	0 1	1,477,258	348,151	0 1	348,220	0 1	14 1	3 1	236
$8,000 under $9,000	1,736,315	4,183,311	0 1	1,737,560	614,724	0.1	615,939	0 1	14 7	4 2	354
$9,000 under $10,000	1,507,625	4,664,431	0 2	1,508,863	700,375	0 1	700,439	0 1	15 0	4 9	464
$10,000 under $11,000	1,465,806	5,879,830	0 2	1,466,821	896,242	0 2	896,440	0 2	15 2	5 8	611
$11,000 under $12,000	1,697,025	7,896,040	0 3	1,697,025	1,178,195	0 2	1,178,218	0.2	14 9	6 0	694
$12,000 under $13,000	1,570,186	8,376,340	0 3	1,573,333	1,440,776	0 2	1,440,776	0 2	17 2	7 3	916
$13,000 under $14,000	1,767,627	10,149,746	0 4	1,767,627	1,518,791	0 3	1,518,791	0 3	15 0	6 4	859
$14,000 under $15,000	1,751,387	11,272,090	0 4	1,751,387	1,690,606	0.3	1,690,606	0 3	15 0	6 6	965
$15,000 under $16,000	1,706,386	12,449,943	0 4	1,706,386	1,861,784	0 3	1,862,620	0 3	15 0	7.1	1,091
$16,000 under $17,000	1,554,863	12,914,985	0 5	1,554,863	1,927,138	0 3	1,927,701	0 3	14 9	7 5	1,240
$17,000 under $18,000	1,496,068	13,709,050	0 5	1,496,068	2,029,238	0.3	2,030,890	0.3	14 8	7 8	1,357
$18,000 under $19,000	1,724,601	16,508,397	0 6	1,724,601	2,318,312	0 4	2,318,312	0 4	14 0	7 3	1,344
$19,000 under $20,000	1,758,425	18,112,935	0 6	1,758,425	2,550,444	0 4	2,550,444	0 4	14 1	7.4	1,450
$20,000 under $25,000	9,045,467	113,493,168	4 1	9,045,467	16,144,786	2 8	16,149,912	2.7	14 2	7 9	1,785
$25,000 under $30,000	7,715,912	125,017,180	4 5	7,715,912	18,519,010	3.2	18,521,985	3 1	14 8	8 7	2,400
$30,000 under $40,000	12,294,447	270,381,177	9 7	12,294,700	42,398,645	7 2	42,402,896	7 2	15 7	9 9	3,449
$40,000 under $50,000	9,063,163	269,124,148	9 6	9,062,120	43,620,013	7 4	43,634,450	7 4	16 2	10 8	4,814
$50,000 under $75,000	13,653,744	579,685,435	20 7	13,651,813	100,199,611	17 1	100,276,554	17 0	17 3	12 1	7,344
$75,000 under $100,000	5,362,853	334,931,279	12 0	5,361,427	67,597,440	11 5	67,714,198	11 5	20 2	14 8	12,625
$100,000 under $200,000	4,071,068	411,525,511	14 7	4,069,884	96,826,299	16 5	97,239,647	16 5	23 6	18 3	23,881
$200,000 under $500,000	1,005,834	249,422,429	8 9	1,005,593	73,864,680	12 6	74,629,647	12.7	29 9	25 6	74,158
$500,000 under $1,000,000	178,126	106,625,346	3 8	178,062	36,001,727	6 1	36,315,904	6 2	34 1	30 2	203,759
$1,000,000 or more	86,837	203,457,268	7.3	86,818	71,059,179	12 1	71,539,681	12 2	35 2	31.5	823,109

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Accumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income	944,141	0.8	-55,253,648	(X)	-58,523	6,508	(Z)	-5,006,953	(X)
$1 under $1,000	2,259,680	1.9	1,399,859	(Z)	619	451,892	0.5	380,076	(Z)
$1 under $2,000	5,541,597	4.7	6,307,424	0.1	1,138	1,398,135	1.6	1,781,041	(Z)
$1 under $3,000	8,785,749	7.4	14,381,391	0.3	1,637	2,119,729	2.4	3,572,227	0.1
$1 under $4,000	11,887,895	10.1	25,212,664	0.6	2,121	2,851,836	3.2	6,144,081	0.2
$1 under $5,000	14,646,131	12.4	37,604,828	0.9	2,568	3,927,520	4.4	10,951,910	0.3
$1 under $6,000	17,489,359	14.8	53,222,041	1.3	3,043	4,603,499	5.2	14,657,244	0.4
$1 under $7,000	20,326,087	17.2	71,606,672	1.7	3,523	5,541,529	6.2	20,785,867	0.5
$1 under $8,000	22,992,485	19.4	91,601,869	2.2	3,984	7,018,792	7.9	31,914,905	0.8
$1 under $9,000	25,918,751	21.9	116,460,191	2.7	4,493	8,757,382	9.8	46,662,869	1.2
$1 under $10,000	28,628,535	24.2	142,208,193	3.4	4,967	10,266,255	11.5	60,994,509	1.5
$1 under $11,000	31,291,148	26.5	170,151,370	4.0	5,438	11,733,127	13.1	76,377,880	1.9
$1 under $12,000	34,133,570	28.9	202,834,385	4.8	5,942	13,430,155	15.0	95,893,532	2.4
$1 under $13,000	36,846,425	31.2	236,724,869	5.6	6,425	15,003,487	16.8	115,566,053	2.9
$1 under $14,000	39,556,011	33.5	273,300,926	6.4	6,909	16,771,114	18.8	139,423,896	3.5
$1 under $15,000	42,190,623	35.7	311,525,635	7.3	7,384	18,522,501	20.8	164,852,290	4.1
$1 under $16,000	44,674,654	37.8	349,982,563	8.2	7,834	20,229,254	22.7	191,268,521	4.8
$1 under $17,000	47,027,311	39.8	388,811,451	9.2	8,268	21,784,118	24.4	216,945,383	5.4
$1 under $18,000	49,177,778	41.6	426,418,568	10.0	8,671	23,280,480	26.1	243,109,787	6.1
$1 under $19,000	51,429,601	43.5	468,124,594	11.0	9,102	25,005,082	28.0	275,053,899	6.9
$1 under $20,000	53,576,255	45.3	509,943,959	12.0	9,518	26,763,506	30.0	309,317,976	7.7
$1 under $25,000	63,546,354	53.8	733,344,178	17.3	11,540	35,809,036	40.1	512,738,076	12.8
$1 under $30,000	71,394,216	60.4	948,544,422	22.3	13,286	43,525,976	48.8	724,430,151	18.1
$1 under $40,000	83,774,555	70.9	1,379,035,663	32.5	16,461	55,820,870	62.5	1,151,970,610	28.7
$1 under $50,000	92,873,315	78.6	1,785,674,260	42.1	19,227	64,885,553	72.7	1,557,103,477	38.8
$1 under $75,000	106,552,338	90.1	2,614,023,538	61.6	24,533	78,539,817	88.0	2,383,985,478	59.4
$1 under $100,000	111,926,827	94.7	3,072,529,188	72.4	27,451	83,903,182	94.0	2,841,572,982	70.8
$1 under $200,000	116,001,678	98.1	3,604,559,668	84.9	31,073	87,974,972	98.6	3,373,176,210	84.1
$1 under $500,000	117,008,814	99.0	3,896,677,184	91.8	33,302	88,981,338	99.7	3,665,073,963	91.3
$1 under $1,000,000	117,187,188	99.1	4,017,024,277	94.6	34,279	89,159,568	99.9	3,785,323,692	94.3
$1 or more	117,274,186	99.2	4,244,607,263	100.0	36,194	89,246,481	100.0	4,012,587,393	100.0
All returns	118,218,327	100.0	4,189,353,615	98.7	35,437	89,252,989	100.0	4,007,580,441	99.9

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns										
	Taxable income			Income tax after credits			Total income tax				
								Percentage of			
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Accumulated from Smallest Size of Adjusted Gross Income											
No adjusted gross income	-	-	-	2,044	189	(Z)	87,965	(Z)	(X)	(X)	13,516
$1 under $1,000	451,851	72,484	(Z)	451,851	10,880	(Z)	10,884	(Z)	15.0	2.9	24
$1 under $2,000	1,395,705	478,719	(Z)	1,396,855	77,092	(Z)	77,411	(Z)	16.2	4.3	55
$1 under $3,000	2,114,145	961,687	(Z)	2,118,441	167,485	(Z)	168,606	(Z)	17.5	4.7	80
$1 under $4,000	2,843,903	1,393,389	(Z)	2,849,438	250,895	(Z)	252,129	(Z)	18.1	4.1	88
$1 under $5,000	3,919,562	2,289,367	0.1	3,925,097	389,597	0.1	391,647	0.1	17.1	3.6	100
$1 under $6,000	4,594,302	3,451,219	0.1	4,601,076	570,056	0.1	572,105	0.1	16.6	3.9	124
$1 under $7,000	5,532,287	5,068,690	0.2	5,539,061	822,102	0.1	826,796	0.1	16.3	4.0	149
$1 under $8,000	7,006,399	7,531,514	0.3	7,016,319	1,170,253	0.2	1,175,016	0.2	15.6	3.7	167
$1 under $9,000	8,742,714	11,714,825	0.4	8,753,879	1,784,977	0.3	1,790,955	0.3	15.3	3.8	205
$1 under $10,000	10,250,339	16,379,256	0.6	10,262,743	2,485,352	0.4	2,491,394	0.4	15.2	4.1	243
$1 under $11,000	11,716,145	22,259,085	0.8	11,729,564	3,381,595	0.6	3,387,834	0.6	15.2	4.4	289
$1 under $12,000	13,413,170	30,155,125	1.1	13,426,588	4,559,790	0.8	4,566,052	0.8	15.1	4.8	340
$1 under $13,000	14,983,356	38,531,465	1.4	14,999,921	6,000,565	1.0	6,006,827	1.0	15.6	5.2	400
$1 under $14,000	16,750,983	48,681,212	1.7	16,767,547	7,519,356	1.3	7,525,619	1.3	15.5	5.4	449
$1 under $15,000	18,502,370	59,953,302	2.1	18,518,934	9,209,962	1.6	9,216,224	1.6	15.4	5.6	498
$1 under $16,000	20,208,756	72,403,245	2.6	20,225,321	11,071,746	1.9	11,078,844	1.9	15.3	5.8	548
$1 under $17,000	21,763,620	85,318,230	3.1	21,780,184	12,998,884	2.2	13,006,545	2.2	15.2	6.0	597
$1 under $18,000	23,259,687	99,027,280	3.5	23,276,252	15,028,122	2.6	15,037,436	2.6	15.2	6.2	646
$1 under $19,000	24,984,288	115,535,677	4.1	25,000,853	17,346,434	3.0	17,355,748	2.9	15.0	6.3	694
$1 under $20,000	26,742,713	133,648,612	4.8	26,759,278	19,896,878	3.4	19,906,192	3.4	14.9	6.4	744
$1 under $25,000	35,788,181	247,141,780	8.8	35,804,745	36,041,664	6.1	36,056,104	6.1	14.6	7.0	1,007
$1 under $30,000	43,504,093	372,158,960	13.3	43,520,657	54,560,674	9.3	54,578,089	9.3	14.7	7.5	1,254
$1 under $40,000	55,798,540	642,540,137	23.0	55,815,357	96,959,319	16.5	96,980,985	16.5	15.1	8.4	1,737
$1 under $50,000	64,861,703	911,664,284	32.6	64,877,477	140,579,332	24.0	140,615,436	23.9	15.4	9.0	2,167
$1 under $75,000	78,515,447	1,491,349,719	53.3	78,529,289	240,778,943	41.1	240,891,989	40.9	16.2	10.1	3,067
$1 under $100,000	83,878,299	1,826,280,997	65.3	83,890,717	308,376,383	52.6	308,606,187	52.4	16.9	10.9	3,678
$1 under $200,000	87,949,367	2,237,806,509	80.0	87,960,601	405,202,682	69.1	405,845,834	69.0	18.1	12.0	4,613
$1 under $500,000	88,955,201	2,487,228,937	88.9	88,966,195	479,067,362	81.7	480,475,481	81.7	19.3	13.1	5,400
$1 under $1,000,000	89,133,327	2,593,854,284	92.7	89,144,257	515,069,088	87.9	516,791,385	87.8	19.9	13.7	5,796
$1 or more	89,220,165	2,797,311,551	100.0	89,231,075	586,128,268	100.0	588,331,066	100.0	21.0	14.7	6,592
All returns	**89,220,165**	**2,797,311,551**	**100.0**	**89,233,118**	**586,128,456**	**100.0**	**588,419,030**	**100.0**	**21.0**	**14.7**	**6,593**

Footnotes at end of table.

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Accumulated from Largest Size of Adjusted Gross Income									
$1,000,000 or more	86,998	0.1	227,582,987	5.4	2,615,957	86,914	0.1	227,263,701	5.7
$500,000 or more	265,372	0.2	347,930,079	8.2	1,311,103	265,144	0.3	347,513,430	8.7
$200,000 or more	1,272,508	1.1	640,047,596	15.1	502,981	1,271,510	1.4	639,411,183	15.9
$100,000 or more	5,347,359	4.5	1,172,078,076	27.6	219,188	5,343,300	6.0	1,171,014,411	29.2
$75,000 or more	10,721,848	9.1	1,630,583,726	38.4	152,080	10,706,665	12.0	1,628,601,915	40.6
$50,000 or more	24,400,870	20.6	2,458,933,003	57.9	100,772	24,360,929	27.3	2,455,483,916	61.2
$40,000 or more	33,499,631	28.3	2,865,571,600	67.5	85,540	33,425,611	37.5	2,860,616,784	71.3
$30,000 or more	45,879,969	38.8	3,296,062,842	77.7	71,841	45,720,506	51.2	3,288,157,242	81.9
$25,000 or more	53,727,832	45.4	3,511,263,086	82.7	65,353	53,437,446	59.9	3,499,849,317	87.2
$20,000 or more	63,697,931	53.9	3,734,663,305	88.0	58,631	62,482,975	70.0	3,703,269,417	92.3
$19,000 or more	65,844,584	55.7	3,776,482,669	89.0	57,354	64,241,400	72.0	3,737,533,494	93.1
$18,000 or more	68,096,409	57.6	3,818,188,695	90.0	56,070	65,966,001	73.9	3,769,477,607	93.9
$17,000 or more	70,246,875	59.4	3,855,795,812	90.8	54,889	67,462,364	75.6	3,795,642,010	94.6
$16,000 or more	72,599,532	61.4	3,894,624,701	91.8	53,645	69,017,227	77.3	3,821,318,873	95.2
$15,000 or more	75,083,563	63.5	3,933,081,628	92.7	52,383	70,723,981	79.2	3,847,735,103	95.9
$14,000 or more	77,718,175	65.7	3,971,306,337	93.6	51,099	72,475,368	81.2	3,873,163,497	96.5
$13,000 or more	80,427,761	68.0	4,007,882,395	94.4	49,832	74,242,994	83.2	3,897,021,340	97.1
$12,000 or more	83,140,616	70.3	4,041,772,879	95.2	48,614	75,816,327	84.9	3,916,693,861	97.6
$11,000 or more	85,983,037	72.7	4,074,455,893	96.0	47,387	77,513,355	86.8	3,936,209,514	98.1
$10,000 or more	88,645,651	75.0	4,102,399,071	96.6	46,279	78,980,226	88.5	3,951,592,884	98.5
$9,000 or more	91,355,435	77.3	4,128,147,072	97.3	45,188	80,489,100	90.2	3,965,924,524	98.8
$8,000 or more	94,281,701	79.8	4,153,005,395	97.8	44,049	82,227,689	92.1	3,980,672,489	99.2
$7,000 or more	96,948,099	82.0	4,173,000,592	98.3	43,044	83,704,952	93.8	3,991,801,527	99.5
$6,000 or more	99,784,827	84.4	4,191,385,222	98.7	42,004	84,642,982	94.8	3,997,930,150	99.6
$5,000 or more	102,628,055	88.8	4,207,002,436	99.1	40,993	85,318,962	95.6	4,001,635,483	99.7
$4,000 or more	105,386,291	89.1	4,219,394,600	99.4	40,037	86,394,645	96.8	4,006,443,312	99.8
$3,000 or more	108,488,437	91.8	4,230,225,872	99.7	38,992	87,126,752	97.6	4,009,015,167	99.9
$2,000 or more	111,732,589	94.5	4,238,299,840	99.9	37,933	87,848,347	98.4	4,010,806,353	100.0
$1,000 or more	115,014,506	97.3	4,243,207,405	100.0	36,893	88,794,589	99.5	4,012,207,318	100.0
$1 or more	117,274,186	99.2	4,244,607,263	100.0	36,194	89,246,481	100.0	4,012,587,393	100.0
All returns	**118,218,327**	**100.0**	**4,189,353,615**	**98.7**	**35,437**	**89,252,989**	**100.0**	**4,007,580,441**	**99.9**

Footnotes at end of table

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns										
	Taxable income			Income tax after credits			Total income tax				
								Percentage of			
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Accumulated from Largest Size of Adjusted Gross Income											
$1,000,000 or more	86,837	203,457,268	7.3	86,818	71,059,179	12.1	71,539,681	12.2	35.2	31.5	823,109
$500,000 or more	264,964	310,082,614	11.1	264,880	107,060,906	18.3	107,855,585	18.3	34.8	31.0	406,781
$200,000 or more	1,270,797	559,505,043	20.0	1,270,474	180,925,586	30.9	182,465,232	31.0	32.6	28.5	143,519
$100,000 or more	5,341,865	971,030,554	34.7	5,340,358	277,751,884	47.4	279,724,879	47.5	28.8	23.9	52,351
$75,000 or more	10,704,718	1,305,961,832	46.7	10,701,785	345,349,324	58.9	347,439,076	59.0	26.6	21.3	32,451
$50,000 or more	24,358,462	1,885,647,267	67.4	24,353,598	445,548,935	76.0	447,715,630	76.1	23.7	18.2	18,378
$40,000 or more	33,421,625	2,154,771,415	77.0	33,415,718	489,168,948	83.5	491,350,080	83.5	22.8	17.2	14,700
$30,000 or more	45,716,072	2,425,152,592	86.7	45,710,417	531,567,594	90.7	533,752,977	90.7	22.0	16.2	11,674
$25,000 or more	53,431,984	2,550,169,772	91.2	53,426,330	550,086,604	93.9	552,274,962	93.9	21.7	15.8	10,335
$20,000 or more	62,477,451	2,683,662,940	95.2	62,471,797	566,231,390	96.8	568,424,874	96.6	21.3	15.3	9,097
$19,000 or more	64,235,876	2,681,775,874	95.9	64,230,222	568,781,834	97.0	570,975,318	97.0	21.3	15.3	8,888
$18,000 or more	65,960,478	2,698,284,271	96.5	65,954,823	571,100,146	97.4	573,293,630	97.4	21.2	15.2	8,691
$17,000 or more	67,456,545	2,711,993,321	96.9	67,450,891	573,129,384	97.8	575,324,520	97.8	21.2	15.2	8,528
$16,000 or more	69,011,408	2,724,908,306	97.4	69,005,754	575,056,522	98.1	577,252,222	98.1	21.2	15.1	8,364
$15,000 or more	70,717,795	2,737,358,250	97.9	70,712,140	576,918,305	98.4	579,114,841	98.4	21.2	15.1	8,188
$14,000 or more	72,469,182	2,748,630,340	98.3	72,463,528	578,608,911	98.7	580,805,447	98.7	21.1	15.0	8,014
$13,000 or more	74,236,808	2,758,780,086	98.6	74,231,154	580,127,702	99.0	582,324,238	99.0	21.1	14.9	7,843
$12,000 or more	75,806,995	2,767,156,426	98.9	75,804,487	581,566,478	99.2	583,765,014	99.2	21.1	14.9	7,700
$11,000 or more	77,504,019	2,775,052,466	99.2	77,501,511	582,746,673	99.4	584,943,232	99.4	21.1	14.9	7,546
$10,000 or more	78,969,825	2,780,932,296	99.4	78,968,332	583,842,915	99.6	585,839,672	99.6	21.1	14.8	7,418
$9,000 or more	80,477,450	2,785,596,726	99.6	80,477,195	584,343,290	99.7	586,540,111	99.7	21.1	14.8	7,287
$8,000 or more	82,213,765	2,789,780,038	99.7	82,214,756	584,958,015	99.8	587,156,050	99.8	21.0	14.8	7,141
$7,000 or more	83,687,877	2,792,242,862	99.8	83,692,013	585,306,165	99.9	587,504,270	99.8	21.0	14.7	7,019
$6,000 or more	84,625,863	2,793,860,333	99.9	84,629,999	585,558,212	99.9	587,758,960	99.9	21.0	14.7	6,944
$5,000 or more	85,300,602	2,795,022,184	99.9	85,305,978	585,738,670	99.9	587,939,419	99.9	21.0	14.7	6,891
$4,000 or more	86,376,261	2,795,918,162	100.0	86,381,637	585,877,373	100.0	588,078,937	99.9	21.0	14.7	6,807
$3,000 or more	87,106,020	2,796,349,865	100.0	87,112,634	585,960,783	100.0	588,162,459	100.0	21.0	14.7	6,751
$2,000 or more	87,824,460	2,796,832,833	100.0	87,834,220	586,051,176	100.0	588,253,655	100.0	21.0	14.7	6,696
$1,000 or more	88,768,314	2,797,239,068	100.0	88,779,224	586,117,388	100.0	588,320,181	100.0	21.0	14.7	6,626
$1 or more	89,220,165	2,797,311,551	100.0	89,231,075	586,128,268	100.0	588,331,066	100.0	21.0	14.7	6,592
All returns	**89,220,165**	**2,797,311,551**	**100.0**	**89,233,118**	**586,128,456**	**100.0**	**588,419,030**	**100.0**	**21.0**	**14.7**	**6,593**

X Percentage not computed

Z Less than 0.05 percent.

NOTE: Detail may not add to totals because of rounding.

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns											
				Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**118,218,327**	**4,189,353,615**	**584,509,487**	**34,007,717**	**527,374,034**	**83,222,737**	**413,584,632**	**94,612,292**	**2,813,826,386**	**89,233,118**	**586,128,456**	**89,252,989**	**588,419,030**
No adjusted gross income	944,141	-55,253,648	4,168,474	-	-	-	-	-	-	2,044	188	6,507	87,965
$1 under $5,000	14,646,131	37,604,828	28,486,211	219,764	2,159,134	14,420,183	47,911,278	4,036,138	2,289,663	3,925,097	389,597	3,927,520	391,647
$5,000 under $10,000	13,982,404	104,603,365	50,417,246	519,196	5,089,708	13,450,823	63,822,065	6,743,365	14,296,048	6,337,646	2,095,755	6,338,735	2,099,747
$10,000 under $15,000	13,562,088	169,317,443	59,532,217	930,474	9,210,346	12,630,372	64,339,648	10,093,137	47,088,063	8,256,192	6,724,610	8,256,245	6,724,830
$15,000 under $20,000	11,385,632	198,418,324	53,903,909	1,215,854	12,212,870	10,165,160	53,098,594	10,507,127	82,489,088	8,240,343	10,686,916	8,241,006	10,689,967
$20,000 under $25,000	9,970,099	223,400,219	49,239,426	1,536,831	14,768,175	8,428,649	44,203,631	9,735,699	116,621,302	9,045,467	16,144,786	9,045,529	16,149,912
$25,000 under $30,000	7,847,862	215,200,244	40,438,151	1,789,527	17,745,680	6,057,097	32,566,952	7,747,577	125,126,846	7,715,912	18,519,010	7,716,940	18,521,985
$30,000 under $40,000	12,380,339	430,491,242	71,121,412	4,197,381	43,543,964	8,169,526	45,988,457	12,309,286	270,556,510	12,294,700	42,398,645	12,294,895	42,402,896
$40,000 under $50,000	9,098,760	406,638,597	58,390,940	4,457,249	51,310,338	4,641,511	27,891,812	9,072,436	269,363,277	9,062,120	43,620,013	9,064,682	43,634,450
$50,000 under $75,000	13,679,023	828,349,278	97,709,634	9,518,242	124,729,161	4,160,780	26,519,857	13,657,764	579,752,827	13,651,813	100,199,611	13,654,264	100,276,554
$75,000 under $100,000	5,374,489	458,505,650	39,793,760	4,651,248	78,996,306	723,241	4,750,792	5,366,725	335,041,778	5,361,427	67,597,440	5,363,365	67,714,198
$100,000 under $200,000	4,074,852	532,030,480	29,280,402	3,781,208	89,314,615	293,644	1,974,831	4,072,039	411,634,591	4,069,884	96,826,299	4,071,790	97,239,647
$200,000 under $500,000	1,007,136	292,117,517	2,027,703	946,203	40,385,814	60,933	384,876	1,005,982	249,447,991	1,005,593	73,864,680	1,006,366	74,629,647
$500,000 under $1,000,000	178,374	120,347,093	-	164,177	13,678,409	14,197	90,335	178,164	106,641,422	178,062	36,001,727	178,230	36,315,904
$1,000,000 or more	86,998	227,582,987	-	80,362	24,229,514	6,621	41,506	86,853	203,476,979	86,818	71,059,179	86,914	71,539,681
Taxable returns, total	**89,252,989**	**4,007,580,441**	**437,718,647**	**32,015,791**	**493,990,066**	**57,190,567**	**284,044,468**	**89,220,165**	**2,797,311,551**	**89,233,118**	**586,128,456**	**89,252,989**	**588,419,030**
No adjusted gross income	6,507	-5,006,953	44,410	-	-	-	-	-	-	2,044	188	6,507	87,965
$1 under $5,000	3,927,520	10,951,910	37,383	13,255	49,336	3,911,690	8,634,065	3,919,562	2,289,367	3,925,097	389,597	3,927,520	391,647
$5,000 under $10,000	6,338,735	50,042,599	10,902,535	135,286	643,961	6,191,066	24,427,378	6,330,777	14,089,889	6,337,646	2,095,755	6,338,735	2,099,747
$10,000 under $15,000	8,256,245	103,857,781	22,935,689	448,076	2,896,312	7,806,928	34,531,776	8,252,031	43,574,046	8,256,192	6,724,610	8,256,245	6,724,830
$15,000 under $20,000	8,241,006	144,465,686	28,222,226	813,847	8,122,846	7,422,539	36,432,024	8,240,343	73,695,310	8,240,343	10,686,916	8,241,006	10,689,967
$20,000 under $25,000	9,045,529	203,420,100	39,396,801	1,275,694	10,506,813	7,765,217	40,030,471	9,045,467	113,493,168	9,045,467	16,144,786	9,045,529	16,149,912
$25,000 under $30,000	7,716,940	211,692,075	39,035,477	1,681,507	15,223,229	6,034,195	32,420,880	7,715,912	125,017,180	7,715,912	18,519,010	7,716,940	18,521,985
$30,000 under $40,000	12,294,895	427,540,458	70,467,856	4,117,282	40,755,270	8,164,181	45,954,325	12,294,447	270,381,177	12,294,700	42,398,645	12,294,895	42,402,896
$40,000 under $50,000	9,064,682	405,132,868	58,141,702	4,427,775	50,007,852	4,636,908	27,861,619	9,063,163	269,124,147	9,062,120	43,620,013	9,064,682	43,634,450
$50,000 under $75,000	13,654,264	826,882,001	97,555,469	9,493,487	123,135,045	4,160,777	26,519,839	13,653,744	579,685,435	13,651,813	100,199,611	13,654,264	100,276,554
$75,000 under $100,000	5,363,365	457,587,504	39,694,203	4,640,839	78,226,081	722,526	4,746,108	5,362,852	334,931,278	5,361,427	67,597,440	5,363,365	67,714,198
$100,000 under $200,000	4,071,790	531,603,228	29,258,401	3,778,962	88,882,877	292,828	1,969,486	4,071,068	411,525,511	4,069,884	96,826,299	4,071,790	97,239,647
$200,000 under $500,000	1,006,366	291,897,753	2,026,496	945,461	40,124,010	60,905	384,708	1,005,834	249,422,429	1,005,593	73,864,680	1,006,366	74,629,647
$500,000 under $1,000,000	178,230	120,249,729	-	164,040	13,561,419	14,190	90,297	178,126	106,625,346	178,062	36,001,727	178,230	36,315,904
$1,000,000 or more	86,914	227,263,701	-	80,281	23,855,015	6,618	41,492	86,837	203,457,268	86,818	71,059,179	86,914	71,539,681
Nontaxable returns, total	**28,965,338**	**181,773,174**	**146,790,839**	**1,991,925**	**33,383,969**	**26,032,170**	**129,540,164**	**5,392,128**	**16,514,834**	-	-	-	-

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing jointly												
				Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	**49,036,410**	**2,825,247,095**	**372,902,416**	**23,147,650**	**397,800,950**	**25,519,898**	**174,459,656**	**42,683,363**	**1,955,214,417**	**41,335,929**	**423,453,900**	**41,345,636**	**425,177,792**
No adjusted gross income	368,862	-36,706,527	2,658,669	-	-	-	-	-	-	632	95	3,011	71,644
$1 under $5,000	895,028	2,563,250	6,501,600	69,200	815,607	825,828	5,694,234	-	-	*2,388	*10,271	*2,472	*10,853
$5,000 under $10,000	2,008,742	15,614,003	14,503,092	125,206	1,620,234	1,883,535	13,061,329	*3,146	*17,726	*5,630	*4,094	6,705	5,482
$10,000 under $15,000	3,025,544	38,159,345	21,529,461	290,856	3,349,772	2,734,688	19,245,562	940,454	1,206,998	842,264	370,318	842,276	370,419
$15,000 under $20,000	3,352,317	58,767,093	24,277,180	437,429	4,978,282	2,914,889	20,332,363	2,687,089	11,248,825	1,946,527	1,368,167	1,947,189	1,370,854
$20,000 under $25,000	3,426,500	77,094,743	25,769,451	609,456	7,332,270	2,817,044	19,365,669	3,230,906	25,777,979	2,775,678	3,310,872	2,775,736	3,315,551
$25,000 under $30,000	3,139,578	86,461,928	24,003,425	703,391	8,081,839	2,436,187	16,515,832	3,076,695	38,223,265	3,049,577	5,615,562	3,049,605	5,615,867
$30,000 under $40,000	6,234,064	218,397,979	49,198,518	1,916,749	22,112,233	4,317,315	28,950,737	6,195,501	118,363,619	6,184,213	17,473,826	6,184,313	17,477,114
$40,000 under $50,000	6,106,204	273,739,341	48,214,568	2,879,510	34,420,647	3,226,695	21,619,162	6,092,046	169,599,751	6,082,271	25,107,004	6,083,375	25,116,717
$50,000 under $75,000	11,055,104	674,355,441	88,524,627	7,638,809	101,190,624	3,416,296	23,096,893	11,041,951	461,718,208	11,038,107	75,770,754	11,038,759	75,810,929
$75,000 under $100,000	4,733,599	404,086,335	37,786,867	4,108,373	69,505,975	625,226	4,320,242	4,727,877	292,537,791	4,722,932	57,583,915	4,724,496	57,654,340
$100,000 under $200,000	3,583,275	468,492,198	27,936,188	3,326,523	78,594,936	256,752	1,809,744	3,581,179	360,271,680	3,579,604	83,467,704	3,580,795	83,768,455
$200,000 under $500,000	881,428	255,105,311	1,998,772	832,976	34,973,796	48,452	332,493	880,611	217,892,112	880,317	64,127,722	880,912	64,720,691
$500,000 under $1,000,000	153,828	103,574,973	-	142,156	11,623,122	11,672	79,363	153,673	91,911,564	153,577	31,055,955	153,718	31,315,513
$1,000,000 or more	72,336	185,541,682	-	67,017	19,201,613	5,319	36,035	72,236	166,444,898	72,214	58,187,640	72,275	58,553,364
Taxable returns, total	**41,345,636**	**2,767,450,522**	**308,550,475**	**22,079,350**	**380,149,147**	**19,263,275**	**131,625,059**	**41,329,000**	**1,950,999,284**	**41,335,929**	**423,453,900**	**41,345,636**	**425,177,792**
No adjusted gross income	3,011	-3,526,528	26,835	-	-	-	-	-	-	632	95	3,011	71,644
$1 under $5,000	*2,472	*6,490	*12,461	*1,280	*18,897	*1,192	*8,731	-	-	*2,388	*10,271	*2,472	*10,853
$5,000 under $10,000	6,705	47,391	17,973	*24	*1,737	*6,680	*26,716	*3,146	*17,726	*5,630	*4,094	6,705	5,482
$10,000 under $15,000	842,276	11,491,011	4,245,290	26,912	290,707	815,364	5,891,795	838,103	1,141,667	842,264	370,318	842,276	370,419
$15,000 under $20,000	1,947,189	34,384,060	10,420,398	193,291	1,792,787	1,753,898	12,686,877	1,946,527	9,490,718	1,946,527	1,368,167	1,947,189	1,370,854
$20,000 under $25,000	2,775,736	62,926,939	18,270,108	406,412	4,079,126	2,369,324	16,429,313	2,775,678	24,155,447	2,775,678	3,310,872	2,775,736	3,315,551
$25,000 under $30,000	3,049,605	84,075,530	22,869,729	631,773	6,686,558	2,417,831	16,395,602	3,049,577	38,126,717	3,049,577	5,615,562	3,049,605	5,615,867
$30,000 under $40,000	6,184,313	216,690,720	48,695,259	1,869,577	20,829,680	4,314,737	28,932,498	6,183,960	118,245,219	6,184,213	17,473,826	6,184,313	17,477,114
$40,000 under $50,000	6,083,375	272,732,524	47,995,282	2,861,283	33,785,959	3,222,091	21,588,968	6,082,957	169,364,451	6,082,271	25,107,004	6,083,375	25,116,717
$50,000 under $75,000	11,038,759	673,384,624	88,391,714	7,622,466	100,250,124	3,416,294	23,096,879	11,038,453	461,656,743	11,038,107	75,770,754	11,038,759	75,810,929
$75,000 under $100,000	4,724,496	403,324,078	37,692,367	4,099,985	68,898,155	624,511	4,315,559	4,724,007	292,427,311	4,722,932	57,583,915	4,724,496	57,654,340
$100,000 under $200,000	3,580,795	468,142,354	27,915,440	3,324,859	78,270,975	255,936	1,804,399	3,580,230	360,163,885	3,579,604	83,467,704	3,580,795	83,768,455
$200,000 under $500,000	880,912	254,958,411	1,997,618	832,481	34,801,446	48,431	332,353	880,494	217,871,862	880,317	64,127,722	880,912	64,720,691
$500,000 under $1,000,000	153,718	103,500,333	-	142,049	11,535,483	11,669	79,342	153,642	91,899,215	153,577	31,055,955	153,718	31,315,513
$1,000,000 or more	72,275	185,312,585	-	66,957	18,907,517	5,318	36,028	72,227	166,438,324	72,214	58,187,640	72,275	58,553,364
Nontaxable returns, total	**7,690,774**	**57,796,573**	**64,351,941**	**1,068,300**	**17,651,803**	**6,256,622**	**42,834,597**	**1,354,363**	**4,215,133**	**-**	**-**	**-**	**-**

Footnotes at end of table

Table 1.2–All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status–Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing separately, heads of households, and surviving spouses												
				Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	**18,294,546**	**396,439,360**	**105,304,039**	**3,105,113**	**36,226,987**	**15,049,146**	**62,883,086**	**12,350,795**	**207,714,362**	**8,993,415**	**36,056,896**	**8,998,667**	**36,208,864**
No adjusted gross income	96,555	-5,826,642	442,454	-	-	-	-	-	-	*1,396	*85	2,824	8,660
$1 under $5,000	1,693,230	4,780,927	9,906,764	28,321	267,410	1,658,725	9,125,904	*22,054	*24,456	*22,054	*3,682	*22,054	*3,682
$5,000 under $10,000	3,082,525	23,586,404	17,846,517	54,920	393,145	3,015,220	16,574,596	319,461	624,527	307,498	91,889	307,498	91,889
$10,000 under $15,000	3,475,447	43,416,712	20,445,450	138,948	1,061,149	3,335,257	18,548,194	2,256,650	5,829,202	623,983	402,661	623,983	402,661
$15,000 under $20,000	2,633,617	45,780,628	15,784,518	202,599	1,646,361	2,426,399	13,409,213	2,492,489	15,252,794	1,020,601	966,736	1,020,601	967,080
$20,000 under $25,000	2,058,064	46,078,824	11,943,096	260,611	2,167,240	1,792,834	9,681,551	2,035,682	22,350,008	1,802,178	2,578,101	1,802,178	2,578,139
$25,000 under $30,000	1,441,579	39,288,519	8,102,329	347,491	3,223,200	1,092,849	5,964,481	1,425,287	22,057,318	1,420,902	3,195,950	1,421,898	3,197,101
$30,000 under $40,000	1,878,646	64,912,539	10,753,711	763,026	7,345,541	1,102,189	6,086,281	1,865,744	40,795,913	1,862,984	6,269,435	1,862,991	6,269,990
$40,000 under $50,000	866,423	38,444,258	4,665,484	499,652	5,604,512	366,771	2,047,511	865,312	26,127,476	864,951	4,293,054	866,410	4,296,300
$50,000 under $75,000	790,373	46,349,380	4,266,324	557,361	7,024,428	233,012	1,302,080	790,262	33,761,870	789,187	6,421,337	790,265	6,443,693
$75,000 under $100,000	129,774	11,027,265	643,648	114,577	1,793,849	15,196	86,979	129,755	8,503,706	129,762	1,904,972	129,763	1,917,185
$100,000 under $200,000	109,390	14,303,186	487,749	101,641	2,480,549	7,749	41,442	109,313	11,312,391	109,148	2,865,912	109,351	2,896,472
$200,000 under $500,000	29,823	8,652,937	15,994	27,569	1,263,865	2,254	11,233	29,721	7,370,492	29,711	2,319,897	29,767	2,344,365
$500,000 under $1,000,000	5,452	3,710,222	-	5,020	470,703	432	2,347	5,433	3,241,758	5,431	1,117,790	5,443	1,130,717
$1,000,000 or more	3,649	11,934,202	-	3,378	1,485,016	258	1,274	3,633	10,462,450	3,629	3,625,395	3,641	3,660,928
Taxable returns, total	**8,998,667**	**306,225,640**	**45,896,361**	**2,806,364**	**32,507,608**	**6,149,355**	**32,285,409**	**8,992,368**	**196,301,603**	**8,993,415**	**36,056,896**	**8,998,667**	**36,208,864**
No adjusted gross income	2,824	-710,179	15,820	-	-	-	-	-	-	*1,396	*85	2,824	8,660
$1 under $5,000	*22,054	*87,658	*14,303	*3,146	*359	*16,333	*48,540	*22,054	*24,456	*22,054	*3,682	*22,054	*3,682
$5,000 under $10,000	307,498	2,534,518	811,298	16,946	50,090	278,168	1,063,721	306,258	612,724	307,498	91,889	307,498	91,889
$10,000 under $15,000	623,983	7,881,294	2,298,291	55,725	229,836	567,016	2,631,214	623,983	2,721,951	623,983	402,661	623,983	402,661
$15,000 under $20,000	1,020,601	18,341,648	4,490,714	120,064	738,316	895,918	4,588,657	1,020,601	8,523,962	1,020,601	966,736	1,020,601	967,080
$20,000 under $25,000	1,802,178	40,650,430	9,644,699	219,199	1,691,317	1,578,360	8,450,752	1,802,178	20,863,662	1,802,178	2,578,101	1,802,178	2,578,139
$25,000 under $30,000	1,421,898	38,753,945	7,886,520	332,194	2,862,112	1,088,465	5,939,270	1,420,902	22,047,571	1,420,902	3,195,950	1,421,898	3,197,101
$30,000 under $40,000	1,862,991	64,357,551	10,656,233	750,130	6,890,100	1,099,429	6,070,415	1,862,984	40,740,883	1,862,984	6,269,435	1,862,991	6,269,990
$40,000 under $50,000	866,410	38,443,701	4,665,407	499,639	5,603,623	366,771	2,047,511	865,309	26,127,476	864,951	4,293,054	866,410	4,296,300
$50,000 under $75,000	790,265	46,343,040	4,265,853	557,253	7,014,187	233,012	1,302,080	790,262	33,761,870	789,187	6,421,337	790,265	6,443,693
$75,000 under $100,000	129,763	11,026,437	643,620	114,567	1,792,543	15,196	86,979	129,755	8,503,706	129,762	1,904,972	129,763	1,917,185
$100,000 under $200,000	109,351	14,298,070	487,634	101,602	2,472,817	7,749	41,442	109,306	11,311,749	109,148	2,865,912	109,351	2,896,472
$200,000 under $500,000	29,767	8,636,488	15,971	27,517	1,241,337	2,250	11,217	29,715	7,368,746	29,711	2,319,897	29,767	2,344,365
$500,000 under $1,000,000	5,443	3,704,039	-	5,013	464,432	430	2,339	5,430	3,240,244	5,431	1,117,790	5,443	1,130,717
$1,000,000 or more	3,641	11,877,000	-	3,369	1,436,537	257	1,271	3,631	10,452,603	3,629	3,625,395	3,641	3,660,928
Nontaxable returns, total	**9,295,879**	**90,213,720**	**59,407,678**	**298,748**	**3,719,379**	**8,899,791**	**50,597,678**	**3,358,427**	**11,412,759**	-	-	-	-

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons												
				Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	**50,887,371**	**967,667,160**	**106,303,032**	**7,754,954**	**93,346,097**	**42,653,693**	**156,241,889**	**39,578,134**	**650,897,607**	**38,903,774**	**126,617,660**	**38,908,686**	**127,032,374**
No adjusted gross income	478,723	-12,720,479	1,067,351	-	-	-	-	-	-	*16	*8	673	7,660
$1 under $5,000	12,057,873	30,260,651	12,077,847	122,243	1,076,116	11,935,630	33,091,141	4,014,084	2,265,207	3,900,654	375,644	3,902,994	377,113
$5,000 under $10,000	8,891,138	65,402,958	18,067,637	339,070	3,076,329	8,552,068	34,186,140	6,420,758	13,653,796	6,024,519	1,999,773	6,024,533	2,002,376
$10,000 under $15,000	7,061,097	87,741,385	17,557,307	500,669	4,799,425	6,560,427	26,545,892	6,896,033	40,051,863	6,789,945	5,951,632	6,789,987	5,951,751
$15,000 under $20,000	5,399,698	93,870,603	13,842,211	575,826	5,588,227	4,823,873	19,357,018	5,327,549	55,987,469	5,273,215	8,352,013	5,273,215	8,352,032
$20,000 under $25,000	4,485,535	100,226,653	11,526,879	666,764	5,268,665	3,818,771	15,156,411	4,469,111	68,493,315	4,467,611	10,255,813	4,467,615	10,256,221
$25,000 under $30,000	3,266,705	89,449,797	8,332,398	738,645	6,440,641	2,528,060	10,086,638	3,245,596	64,846,264	3,245,433	9,707,498	3,245,437	9,709,017
$30,000 under $40,000	4,267,628	147,180,723	11,169,183	1,517,606	14,086,190	2,750,022	10,951,439	4,248,041	111,396,978	4,247,503	18,655,384	4,247,590	18,655,792
$40,000 under $50,000	2,126,133	94,454,998	5,510,887	1,078,088	11,285,179	1,048,045	4,225,139	2,115,078	73,636,050	2,114,897	14,219,954	2,114,897	14,221,434
$50,000 under $75,000	1,833,545	107,644,456	4,918,683	1,322,073	16,514,109	511,473	2,120,884	1,825,551	84,272,748	1,824,519	18,007,520	1,825,240	18,021,932
$75,000 under $100,000	511,116	43,392,050	1,363,245	428,298	7,696,482	82,818	343,571	509,093	34,000,281	508,733	8,108,553	509,105	8,142,672
$100,000 under $200,000	382,187	49,235,096	856,466	353,044	8,239,130	29,143	123,645	381,547	40,050,520	381,132	10,492,682	381,644	10,574,720
$200,000 under $500,000	95,885	28,359,268	12,937	85,658	4,148,133	10,227	41,150	95,650	24,185,387	95,566	7,417,061	95,687	7,564,591
$500,000 under $1,000,000	19,094	13,061,898	-	17,001	1,584,584	2,093	8,625	19,058	11,488,100	19,054	3,827,982	19,069	3,869,674
$1,000,000 or more	11,012	30,107,102	-	9,969	3,542,886	1,043	4,197	10,985	26,569,631	10,975	9,246,144	10,997	9,325,389
Taxable returns, total	**38,908,686**	**933,904,279**	**83,271,812**	**7,130,077**	**81,333,311**	**31,777,936**	**120,134,000**	**38,898,796**	**650,010,664**	**38,903,774**	**126,617,660**	**38,908,686**	**127,032,374**
No adjusted gross income	673	-770,246	1,755	-	-	-	-	-	-	*16	*8	673	7,660
$1 under $5,000	3,902,994	10,857,762	10,619	*8,829	*30,081	3,894,165	8,576,794	3,897,508	2,264,911	3,900,654	375,644	3,902,994	377,113
$5,000 under $10,000	6,024,533	47,460,690	10,073,264	118,316	592,134	5,906,218	23,336,942	6,021,372	13,459,439	6,024,519	1,999,773	6,024,533	2,002,376
$10,000 under $15,000	6,789,987	84,485,476	16,392,109	365,439	2,375,767	6,424,548	26,008,767	6,789,945	39,710,429	6,789,945	5,951,632	6,789,987	5,951,751
$15,000 under $20,000	5,273,215	91,739,978	13,311,114	500,491	3,591,743	4,772,724	19,156,491	5,273,215	55,680,630	5,273,215	8,352,013	5,273,215	8,352,032
$20,000 under $25,000	4,467,615	99,842,732	11,481,994	650,083	4,736,370	3,817,533	15,150,406	4,467,611	68,474,060	4,467,611	10,255,813	4,467,615	10,256,221
$25,000 under $30,000	3,245,437	88,862,599	8,279,228	717,539	5,654,559	2,527,899	10,086,008	3,245,433	64,842,892	3,245,433	9,707,498	3,245,437	9,709,017
$30,000 under $40,000	4,247,590	146,492,188	11,116,364	1,497,575	13,035,490	2,750,015	10,951,412	4,247,503	111,395,075	4,247,503	18,655,384	4,247,590	18,655,792
$40,000 under $50,000	2,114,897	93,956,642	5,481,013	1,066,852	10,618,270	1,048,045	4,225,139	2,114,897	73,632,220	2,114,897	14,219,954	2,114,897	14,221,434
$50,000 under $75,000	1,825,240	107,154,337	4,897,902	1,313,768	15,870,734	511,472	2,120,880	1,825,030	84,266,822	1,824,519	18,007,520	1,825,240	18,021,932
$75,000 under $100,000	509,105	43,236,989	1,358,216	426,287	7,535,383	82,818	343,571	509,091	34,000,261	508,733	8,108,553	509,105	8,142,672
$100,000 under $200,000	381,644	49,162,804	855,328	352,501	8,139,085	29,143	123,645	381,532	40,049,877	381,132	10,492,682	381,644	10,574,720
$200,000 under $500,000	95,687	28,302,854	12,908	85,463	4,081,228	10,224	41,138	95,625	24,181,821	95,566	7,417,061	95,687	7,564,591
$500,000 under $1,000,000	19,069	13,045,357	-	16,978	1,561,504	2,091	8,617	19,054	11,485,887	19,054	3,827,982	19,069	3,869,674
$1,000,000 or more	10,997	30,074,117	-	9,955	3,510,962	1,042	4,193	10,980	26,566,341	10,975	9,246,144	10,997	9,325,389
Nontaxable returns, total	**11,978,685**	**33,762,881**	**23,031,220**	**624,877**	**12,012,787**	**10,875,757**	**36,107,889**	**679,337**	**886,943**	**-**	**-**	**-**	**-**

* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	118,218,327	4,189,353,615	49,036,410	2,825,247,095	2,627,963	72,109,030
Salaries and wages	101,138,551	3,201,456,569	42,128,701	2,120,631,499	2,309,585	57,702,991
Taxable interest	67,028,830	154,780,536	36,467,551	95,975,086	1,151,037	2,850,062
Tax-exempt interest	5,006,129	48,518,428	3,040,110	31,025,156	73,390	1,330,606
Dividends	26,214,195	94,592,325	15,262,819	58,971,224	381,365	1,853,894
State income tax refunds	18,261,317	12,235,548	12,817,552	9,143,070	475,863	241,819
Alimony received	427,060	4,339,781	33,561	160,222	9,000	136,321
Business or profession:						
Net income	12,217,261	191,809,620	8,218,125	148,647,483	219,001	3,632,270
Net loss	3,955,590	22,466,293	2,794,603	16,158,033	80,830	617,931
Sales of capital assets:						
Net gain in AGI	14,829,385	180,130,459	8,848,208	132,381,102	203,777	5,058,675
Net loss in AGI	5,133,540	9,715,254	3,101,581	6,140,016	91,729	114,179
Sales of property other than capital assets	1,777,233	-3,010,038	1,275,058	-1,177,633	34,331	-234,948
Taxable IRA distributions	5,255,882	37,316,169	3,402,433	26,465,470	69,754	525,554
Pensions and annuities in AGI	18,414,601	221,053,045	11,109,803	151,068,658	237,501	2,767,967
Rent and royalty:						
Net income	5,799,815	45,512,212	3,985,180	34,167,653	88,903	729,977
Net loss[1]	5,448,459	31,627,850	3,785,013	22,858,079	63,030	381,246
Farm rental income less loss	619,509	3,304,344	391,578	2,072,675	3,661	33,586
Partnership and S Corporation net income less loss	5,621,693	125,752,478	4,014,104	105,887,085	95,605	1,820,234
Estate and trust net income less loss	547,634	6,054,015	270,411	2,589,420	3,651	232,143
Farm net income less loss	2,219,244	-7,849,641	1,784,615	-6,324,857	33,591	-128,476
Unemployment compensation	7,985,322	19,336,423	4,061,812	10,648,681	132,323	406,176
Social security benefits in AGI	6,598,033	45,715,361	4,406,697	33,578,473	106,976	728,860
Other income less loss	4,623,440	15,518,118	2,960,370	11,314,598	70,555	429,060
Total statutory adjustments	18,208,887	41,139,577	11,649,444	29,531,855	336,649	778,509
Primary IRA payments	3,889,574	5,944,655	2,025,650	3,091,716	48,176	74,207
Secondary IRA payments	1,661,103	2,393,359	1,661,103	2,393,359	-	-
Payments to a Keogh plan	1,032,102	8,734,145	833,180	7,279,954	13,634	101,121
Deduction for self-employment tax	12,849,084	13,341,810	8,801,005	10,314,273	240,856	243,818
Self-employed health insurance deduction	3,011,145	2,601,145	2,178,079	2,140,656	34,294	22,273
Moving expenses adjustment	879,626	1,720,092	517,617	1,166,304	18,814	31,416
Total itemized deductions	34,007,717	527,374,034	23,147,650	397,800,950	948,900	9,225,743
Medical and dental expenses deduction	5,351,066	26,964,295	3,212,569	12,306,110	127,608	361,983
Taxes paid deduction	33,530,277	188,643,888	23,015,772	147,064,389	917,514	3,458,247
Interest paid deduction	28,704,828	215,077,974	20,865,800	189,080,552	668,447	3,542,996
Contributions deduction	30,540,637	74,991,519	21,380,088	58,413,420	755,322	1,423,932
Casualty or theft loss deduction	152,270	1,775,977	74,555	1,239,655	4,214	31,708
Total miscellaneous deductions	8,533,254	35,477,819	5,428,875	22,955,721	203,753	819,927
Basic standard deduction	83,222,737	401,265,344	25,519,898	166,994,492	1,587,910	5,160,044
Additional standard deduction	10,809,800	12,319,288	5,746,953	7,465,164	90,038	68,457
Taxable income	94,612,292	2,813,826,386	42,683,363	1,955,214,417	2,298,289	53,954,377
Total tax credits	15,240,064	10,040,198	7,484,061	5,762,682	82,684	176,157
Child care credit	5,964,253	2,517,962	4,071,984	1,680,473	49,144	22,498
Credit for the elderly or disabled	251,524	48,028	73,244	16,738	-	-
Foreign tax credit	1,730,566	2,965,313	1,080,311	2,199,178	30,024	117,660
Earned income credit used to offset income tax before credits	7,850,841	3,145,736	2,203,397	824,420	-	-
Minimum tax credit	106,592	468,755	77,199	369,903	2,015	13,179
General business credit	267,527	702,906	200,660	547,346	2,086	20,494
Nonconventional source fuel credit	25,851	33,642	19,421	28,355	1,192	1,763
Income tax after credits	89,233,118	586,128,456	41,335,929	423,453,900	2,292,308	12,041,079
Alternative minimum tax	414,106	2,290,576	272,837	1,723,893	25,067	87,717
Total income tax	89,252,989	588,419,030	41,345,636	425,177,792	2,294,323	12,128,796
Total tax liability	91,473,653	615,806,186	42,449,563	446,198,962	2,338,314	12,681,338
Total tax payments	108,241,729	644,175,500	46,030,371	452,105,841	2,418,672	12,421,504
Income tax withheld	102,436,220	495,484,153	43,321,463	339,274,736	2,309,898	8,610,214
Estimated tax payments	11,903,592	122,489,252	7,219,174	92,799,573	171,309	2,856,765
Overpayment refunded	82,744,440	104,537,379	30,783,354	52,069,470	1,386,815	1,086,362
Tax due at time of filing	29,734,331	71,153,015	15,661,945	51,745,348	1,101,615	1,847,001

Footnotes at end of table.

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	15,551,213	320,712,716	115,370	3,617,614	50,887,371	967,667,160
Salaries and wages	14,705,138	286,625,508	86,827	1,926,314	41,908,301	734,570,256
Taxable interest	4,175,750	3,881,505	85,615	461,822	25,148,877	51,612,062
Tax-exempt interest	136,365	825,165	3,332	48,706	1,752,932	15,288,796
Dividends	1,065,887	1,959,379	35,530	104,245	9,468,595	31,703,582
State income tax refunds	1,246,804	724,895	30,927	17,432	3,690,172	2,108,532
Alimony received	175,325	1,889,704	-	-	209,174	2,153,534
Business or profession						
Net income	910,641	9,309,916	*9,110	*22,247	2,860,385	30,197,703
Net loss	204,000	982,424	*3,665	*43,257	872,492	4,664,648
Sales of capital assets						
Net gain in AGI	544,770	4,407,804	21,625	146,524	5,213,004	38,136,353
Net loss in AGI	218,913	378,040	6,242	5,215	1,715,075	3,077,804
Sales of property other than capital assets	55,043	-213,468	2,737	-11,926	410,064	-1,372,065
Taxable IRA distributions	220,009	1,125,619	18,095	168,855	1,545,591	9,030,670
Pensions and annuities in AGI	926,688	8,009,993	23,578	622,091	6,117,031	58,584,339
Rent and royalty						
Net income	221,950	1,253,480	8,469	21,435	1,495,332	9,339,666
Net loss[1]	307,943	1,662,194	11,567	32,631	1,280,906	6,693,700
Farm rental income less loss	11,834	30,779	-	-	212,436	1,167,304
Partnership and S Corporation net income less loss	206,315	2,939,132	4,476	92,146	1,301,193	15,013,881
Estate and trust net income less loss	25,372	350,984	*1,320	*46,206	246,880	2,835,262
Farm net income less loss	41,165	-230,776	*1,146	*-5,250	358,726	-1,160,282
Unemployment compensation	1,441,365	3,113,787	*3,059	*832	2,346,764	5,166,948
Social security benefits in AGI	143,062	699,051	17,308	85,340	1,923,990	10,823,638
Other income less loss	261,699	748,205	6,090	28,036	1,324,726	2,998,219
Total statutory adjustments	1,258,206	2,004,523	12,402	28,014	4,952,187	8,796,676
Primary IRA payments	242,750	342,089	*365	*730	1,572,633	2,435,912
Secondary IRA payments	-	-	-	-	-	-
Payments to a Keogh plan	21,490	222,715	*3	*6	163,795	1,130,348
Deduction for self-employment tax	906,643	649,946	6,102	971	2,894,478	2,132,802
Self-employed health insurance deduction	140,462	95,517	*3,278	*827	655,032	341,872
Moving expenses adjustment	48,398	76,492	*3,115	*10,275	291,681	435,605
Total itemized deductions	2,123,451	26,339,658	34,762	661,586	7,754,954	93,346,097
Medical and dental expenses deduction	409,311	1,156,488	*8,602	*50,155	1,592,976	13,089,559
Taxes paid deduction	2,106,113	8,219,433	34,762	173,201	7,456,116	29,728,618
Interest paid deduction	1,858,320	12,098,741	31,599	236,513	5,280,662	30,119,172
Contributions deduction	1,915,236	2,643,906	30,109	177,090	6,459,881	12,333,172
Casualty or theft loss deduction	28,169	213,693	-	-	45,333	290,921
Total miscellaneous deductions	679,434	2,253,445	*9,768	*31,707	2,211,425	9,416,820
Basic standard deduction	13,382,346	76,860,201	78,889	514,995	42,653,693	151,735,612
Additional standard deduction	287,390	273,027	*8,484	*6,363	4,676,735	4,506,277
Taxable income	9,976,401	151,797,782	76,106	1,962,203	39,578,134	650,897,607
Total tax credits	5,595,271	3,033,223	28,249	16,218	2,049,799	1,051,937
Child care credit	1,775,310	782,873	*6,567	*6,626	61,246	25,493
Credit for the elderly or disabled	*12,585	*1,601	*1,238	*171	164,457	29,518
Foreign tax credit	47,573	89,570	1,117	90	571,542	558,815
Earned income credit used to offset income tax before credits	4,440,690	2,128,145	*22,455	*9,139	1,184,299	184,032
Minimum tax credit	6,697	10,902	*9	*31	20,672	74,740
General business credit	9,699	18,327	*9	*113	55,073	116,628
Nonconventional source fuel credit	*6	*142	*9	*48	5,222	3,334
Income tax after credits	6,645,117	23,648,775	55,990	367,042	38,903,774	126,617,660
Alternative minimum tax	24,235	60,707	*410	*3,545	91,557	414,713
Total income tax	6,648,354	23,709,482	55,990	370,587	38,908,686	127,032,374
Total tax liability	6,793,711	24,676,291	59,141	374,832	39,832,924	131,874,763
Total tax payments	14,233,997	36,979,471	90,299	407,366	45,468,390	142,261,319
Income tax withheld	14,023,473	33,985,722	86,032	283,180	42,695,355	113,330,302
Estimated tax payments	344,963	2,414,183	12,731	108,266	4,155,416	24,310,466
Overpayment refunded	14,247,740	27,506,656	82,291	151,663	36,244,240	23,723,227
Tax due at time of filing	1,093,186	2,113,044	23,079	59,264	11,854,506	15,388,357

* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to total because of rounding

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**118,218,327**	**4,189,353,615**	**101,138,551**	**3,201,456,569**	**67,028,830**	**154,780,536**	**5,006,129**	**48,518,428**	**26,214,195**	**94,592,325**	**18,261,317**	**12,235,548**
No adjusted gross income	944,141	-55,253,648	313,169	7,018,867	577,655	3,858,235	57,486	900,532	259,249	1,063,112	51,689	109,423
$1 under $5,000	14,646,131	37,604,828	11,808,697	32,697,088	5,032,706	2,563,059	149,163	312,366	1,820,014	1,483,207	88,015	27,092
$5,000 under $10,000	13,982,404	104,603,365	11,236,571	78,275,001	4,844,496	6,065,788	193,946	963,240	1,538,487	2,456,591	177,038	66,076
$10,000 under $15,000	13,562,088	169,317,443	10,831,185	125,644,313	5,400,204	9,295,208	262,021	975,005	1,710,482	3,140,806	344,258	131,096
$15,000 under $20,000	11,385,632	198,418,324	9,364,779	151,480,439	5,215,647	10,335,147	236,605	1,315,883	1,682,300	3,327,617	562,488	186,704
$20,000 under $25,000	9,970,099	223,400,219	8,751,394	182,784,795	4,912,925	7,407,192	185,743	750,411	1,494,684	2,959,089	696,452	257,320
$25,000 under $30,000	7,847,862	215,200,244	6,925,369	174,597,011	4,381,401	6,499,244	256,350	1,671,886	1,468,569	3,039,761	890,797	357,976
$30,000 under $40,000	12,380,339	430,491,242	11,335,629	363,702,906	8,087,061	11,829,360	408,731	2,418,688	2,645,327	4,957,079	2,391,120	951,281
$40,000 under $50,000	9,098,760	406,638,597	8,335,208	338,901,890	6,900,870	10,511,240	451,685	2,189,352	2,395,630	5,127,801	2,509,984	1,097,677
$50,000 under $75,000	13,679,023	828,349,278	12,540,311	685,128,754	11,567,477	20,189,527	932,802	6,049,959	4,769,101	12,689,694	5,443,783	2,725,174
$75,000 under $100,000	5,374,489	458,505,650	4,943,158	371,176,609	4,950,474	12,112,166	556,831	4,378,695	2,707,485	8,228,353	2,588,804	1,618,548
$100,000 under $200,000	4,074,852	532,030,480	3,684,279	384,652,968	3,902,507	18,491,942	785,123	8,403,476	2,672,051	15,334,824	1,905,073	1,923,120
$200,000 under $500,000	1,007,136	292,117,517	862,301	174,550,717	991,866	13,033,311	376,382	7,509,534	811,619	11,203,463	472,878	1,217,568
$500,000 under $1,000,000	178,374	120,347,093	151,390	60,203,950	176,965	6,376,459	95,776	3,774,664	158,269	5,841,177	90,110	537,937
$1,000,000 or more	86,998	227,582,987	75,113	70,641,263	86,577	16,212,659	57,483	6,904,738	80,930	13,739,752	48,828	1,028,556
Taxable returns, total	**89,252,989**	**4,007,580,441**	**77,749,665**	**3,009,986,778**	**58,877,861**	**141,385,412**	**4,622,276**	**45,114,932**	**23,632,913**	**89,029,724**	**17,511,423**	**11,781,756**
No adjusted gross income	6,507	-5,006,953	2,391	327,352	5,470	612,292	1,092	79,022	4,126	170,694	1,107	8,876
$1 under $5,000	3,927,520	10,951,910	2,920,582	8,403,129	2,863,742	1,093,348	78,140	64,935	1,139,547	715,293	*10,024	*1,154
$5,000 under $10,000	6,338,735	50,042,599	5,321,441	39,041,609	2,563,958	3,027,008	83,065	142,734	771,788	1,245,413	58,533	19,971
$10,000 under $15,000	8,256,245	103,857,781	6,455,031	74,821,395	3,762,883	6,883,263	192,333	551,559	1,244,447	2,282,378	185,956	71,009
$15,000 under $20,000	8,241,006	144,465,686	6,506,990	105,019,108	4,310,743	9,280,485	219,244	1,173,582	1,470,910	2,979,572	406,099	115,742
$20,000 under $25,000	9,045,529	203,420,100	7,903,601	165,513,366	4,540,261	6,970,808	175,465	652,134	1,399,498	2,737,305	605,093	220,601
$25,000 under $30,000	7,716,940	211,692,075	6,823,262	171,956,166	4,302,067	6,312,265	248,503	1,598,481	1,447,322	2,961,412	850,892	334,067
$30,000 under $40,000	12,294,895	427,540,458	11,284,447	362,138,962	8,019,572	11,425,128	388,932	2,234,663	2,604,752	4,616,555	2,367,831	932,161
$40,000 under $50,000	9,064,682	405,132,868	8,315,020	337,925,995	6,869,709	10,256,783	444,621	2,063,730	2,381,629	4,958,860	2,496,589	1,073,570
$50,000 under $75,000	13,654,264	826,882,001	12,528,140	684,409,314	11,545,824	20,026,801	925,908	5,843,625	4,751,355	12,391,877	5,428,307	2,696,075
$75,000 under $100,000	5,363,365	457,587,504	4,937,633	370,726,405	4,939,710	11,826,333	552,068	4,275,324	2,697,639	8,128,600	2,584,864	1,614,994
$100,000 under $200,000	4,071,790	531,603,228	3,662,823	384,417,684	3,899,447	18,392,230	783,663	8,293,350	2,669,892	15,236,660	1,904,642	1,919,860
$200,000 under $500,000	1,006,366	291,897,753	861,928	174,490,061	991,153	12,939,601	376,079	7,473,275	811,010	11,152,511	472,639	1,213,953
$500,000 under $1,000,000	178,230	120,249,729	151,325	60,186,846	176,826	6,332,411	95,718	3,768,323	158,145	5,802,694	90,054	535,843
$1,000,000 or more	86,914	227,263,701	75,050	70,609,387	86,498	16,006,655	57,443	6,900,195	80,853	13,649,899	48,792	1,023,878
Nontaxable returns, total	**28,965,338**	**181,773,174**	**23,388,886**	**191,469,791**	**8,150,968**	**13,395,124**	**383,853**	**3,403,496**	**2,581,282**	**5,562,601**	**749,894**	**453,792**

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D			
			Net income		Net loss				Taxable net gain		Taxable net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**427,060**	**4,339,781**	**12,217,261**	**191,809,620**	**3,955,590**	**22,466,293**	**4,678,363**	**3,657,121**	**10,151,022**	**176,473,339**	**5,133,540**	**9,715,254**
No adjusted gross income	2,078	16,659	125,976	1,590,767	310,895	5,227,254	15,588	12,083	122,971	5,822,336	196,886	443,441
$1 under $5,000	12,340	53,286	1,020,276	2,737,046	120,333	641,314	569,689	290,872	455,878	835,236	336,878	563,111
$5,000 under $10,000	37,542	164,430	1,414,667	8,120,694	197,948	955,036	249,884	141,470	550,702	1,284,296	315,105	567,093
$10,000 under $15,000	76,122	433,787	1,152,228	9,362,248	239,902	1,182,300	261,094	189,508	566,083	1,680,090	330,099	646,099
$15,000 under $20,000	55,319	371,727	983,371	9,372,282	255,084	1,049,185	249,458	161,638	539,373	1,936,916	323,489	597,181
$20,000 under $25,000	44,118	347,805	867,791	8,077,725	263,962	1,180,228	234,221	168,055	544,455	2,146,875	307,132	552,033
$25,000 under $30,000	39,299	365,540	716,416	7,883,153	270,520	1,196,417	299,187	244,649	488,044	1,893,490	275,321	504,695
$30,000 under $40,000	67,288	614,055	1,311,664	13,835,902	518,435	2,089,789	504,600	313,059	974,537	4,081,217	485,770	894,607
$40,000 under $50,000	39,551	465,968	1,112,910	12,938,607	445,520	1,683,725	472,340	291,735	846,085	4,729,197	429,235	721,831
$50,000 under $75,000	32,403	607,708	1,689,541	27,072,894	695,879	2,601,558	815,359	768,363	1,870,777	11,983,213	812,497	1,480,407
$75,000 under $100,000	8,161	299,396	773,396	18,855,756	324,334	1,177,383	573,252	448,648	1,118,170	10,252,127	460,123	929,889
$100,000 under $200,000	9,501	335,836	762,334	36,950,040	235,175	1,495,310	362,639	456,103	1,383,396	23,768,429	601,245	1,205,497
$200,000 under $500,000	2,998	217,571	234,955	23,714,793	60,251	816,922	63,185	126,018	516,738	25,263,773	203,001	461,533
$500,000 under $1,000,000	246	15,747	35,815	6,162,250	11,031	274,740	6,422	34,879	111,102	16,053,087	39,516	101,077
$1,000,000 or more	92	30,266	15,921	5,135,462	6,322	895,132	1,444	10,041	62,712	64,743,055	17,244	46,759
Taxable returns, total	**350,260**	**3,914,148**	**8,710,411**	**168,433,925**	**3,140,367**	**14,320,604**	**4,330,019**	**3,479,228**	**9,142,287**	**168,269,616**	**4,186,439**	**7,731,943**
No adjusted gross income	*52	*2,580	2,040	77,917	1,941	121,566	*146	*317	3,991	1,516,983	863	1,910
$1 under $5,000	-	-	58,279	69,794	*3,878	*1,016	464,651	260,451	265,967	299,189	66,370	44,099
$5,000 under $10,000	16,294	93,925	324,566	1,890,966	61,465	191,623	145,309	75,754	267,624	597,988	104,137	134,544
$10,000 under $15,000	47,543	262,307	466,005	3,693,355	129,585	534,333	186,858	130,242	370,181	1,084,575	192,237	334,712
$15,000 under $20,000	45,192	284,100	558,643	4,906,567	187,074	707,757	219,420	155,859	439,672	1,525,625	256,289	466,024
$20,000 under $25,000	41,641	319,231	704,468	6,328,776	207,904	790,598	219,775	163,692	492,497	1,818,433	283,439	503,566
$25,000 under $30,000	39,299	365,540	691,259	7,497,765	264,437	1,148,010	298,737	244,541	473,269	1,746,338	260,336	471,886
$30,000 under $40,000	67,288	614,055	1,291,023	13,525,265	513,594	2,044,091	504,131	313,036	949,809	3,881,386	472,764	861,754
$40,000 under $50,000	39,551	465,968	1,107,184	12,807,840	442,944	1,618,595	472,133	291,723	836,899	4,536,243	423,488	706,045
$50,000 under $75,000	32,403	607,708	1,686,045	26,923,723	694,236	2,578,985	812,299	768,174	1,860,741	11,706,434	807,215	1,467,884
$75,000 under $100,000	8,161	299,396	772,594	18,818,361	320,824	1,134,272	572,889	448,462	1,109,630	10,127,553	459,404	927,901
$100,000 under $200,000	9,499	335,783	761,799	36,913,254	235,014	1,482,007	362,637	456,081	1,382,013	23,619,638	600,425	1,203,103
$200,000 under $500,000	2,997	217,546	234,822	23,703,028	60,147	808,214	63,171	125,977	518,313	25,180,444	202,787	460,934
$500,000 under $1,000,000	246	15,747	35,781	6,157,455	11,016	274,176	6,421	34,879	111,018	15,989,190	39,469	100,938
$1,000,000 or more	91	30,262	15,903	5,121,859	6,307	885,362	1,443	10,040	62,663	64,639,594	17,216	46,683
Nontaxable returns, total	**76,800**	**425,633**	**3,506,850**	**23,375,694**	**815,223**	**8,145,689**	**348,343**	**177,893**	**1,008,735**	**8,203,723**	**947,101**	**1,983,312**

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued											
	Short-term capital gain		Short-term capital loss		Short-term loss carryover		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**4,460,401**	**36,863,756**	**3,812,067**	**46,397,171**	**884,104**	**24,451,425**	**152,643**	**1,686,148**	**83,027**	**910,664**	**11,649,836**	**185,052,934**
No adjusted gross income	66,661	1,017,251	125,383	4,418,359	58,602	3,038,736	2,826	31,135	4,685	58,976	188,337	7,818,857
$1 under $5,000	180,634	192,083	163,898	1,194,562	45,379	860,639	*6,031	*3,988	*2,416	*1,639	600,075	1,090,296
$5,000 under $10,000	177,077	336,802	147,806	1,222,685	27,625	818,475	*4,967	*8,754	*1,345	*5,749	643,338	1,575,725
$10,000 under $15,000	194,653	666,243	194,074	1,364,648	47,785	912,915	*3,870	*27,218	5,813	3,678	625,811	1,851,173
$15,000 under $20,000	189,611	542,544	166,834	1,240,723	35,966	833,171	11,116	5,499	*4,773	*8,855	623,947	2,163,157
$20,000 under $25,000	188,921	544,596	170,941	1,328,501	39,351	868,909	10,188	52,079	5,613	6,533	606,118	2,376,963
$25,000 under $30,000	175,368	655,788	171,149	1,079,811	37,907	588,372	8,511	7,451	3,526	25,774	555,226	2,192,990
$30,000 under $40,000	347,738	1,302,980	287,158	2,169,677	73,148	1,085,093	12,485	51,251	6,402	27,300	1,119,289	4,392,875
$40,000 under $50,000	374,181	1,057,991	292,914	2,111,660	55,256	1,205,249	4,971	11,027	1,884	16,999	949,842	5,042,730
$50,000 under $75,000	799,123	3,187,040	614,022	4,604,693	128,802	2,455,144	26,122	102,993	13,363	29,980	2,080,657	13,179,779
$75,000 under $100,000	529,222	2,341,422	402,937	3,625,746	97,742	2,179,018	16,681	163,479	5,387	35,875	1,235,086	11,003,221
$100,000 under $200,000	750,862	6,045,453	641,932	6,986,643	132,076	3,480,484	24,844	170,645	11,771	86,064	1,598,867	25,292,028
$200,000 under $500,000	343,645	6,349,548	303,872	6,428,156	70,225	2,910,938	13,372	372,739	7,506	117,353	612,743	26,191,012
$500,000 under $1,000,000	88,215	3,478,550	79,175	3,226,171	21,127	1,336,904	3,377	178,089	3,928	121,405	135,879	16,542,925
$1,000,000 or more	54,489	9,145,468	49,970	5,395,136	13,112	1,877,377	3,280	499,800	4,614	364,483	74,620	64,339,203
Taxable returns, total	**4,076,430**	**34,619,149**	**3,333,154**	**37,191,995**	**701,766**	**18,164,352**	**140,468**	**1,617,385**	**69,402**	**817,845**	**10,321,779**	**173,712,277**
No adjusted gross income	1,423	139,735	1,574	340,198	568	237,020	39	3,286	71	2,323	4,666	1,803,826
$1 under $5,000	95,821	60,203	55,915	53,961	*9,345	*5,696	*1,238	*2,545	-	-	297,984	340,264
$5,000 under $10,000	88,850	131,388	54,878	134,617	*2,204	*42,176	*4,956	*8,733	*1,140	*2,288	284,321	651,553
$10,000 under $15,000	139,575	316,517	118,743	435,876	17,737	236,458	*3,715	*5,156	*1,291	*450	402,732	1,068,404
$15,000 under $20,000	156,896	423,920	132,709	703,405	23,629	397,335	11,100	4,745	*4,601	*8,042	496,683	1,562,604
$20,000 under $25,000	162,668	442,972	152,883	1,105,542	34,349	723,053	*9,997	*51,582	*5,577	*6,077	557,356	2,042,932
$25,000 under $30,000	171,376	615,872	162,595	891,478	33,612	495,194	*8,509	*7,431	*3,523	*25,630	536,080	2,010,072
$30,000 under $40,000	337,691	1,207,728	281,230	1,953,979	68,628	985,116	11,851	42,579	5,257	27,036	1,090,647	4,161,083
$40,000 under $50,000	371,402	1,030,973	288,644	2,002,721	51,990	1,142,941	4,966	10,908	1,878	16,838	937,902	4,797,476
$50,000 under $75,000	794,290	3,100,054	611,208	4,401,837	126,571	2,362,400	25,885	101,620	12,937	26,649	2,068,238	12,779,537
$75,000 under $100,000	521,378	2,278,670	399,056	3,526,322	97,274	2,124,530	13,613	159,013	5,377	35,021	1,225,992	10,802,284
$100,000 under $200,000	749,208	5,993,095	641,202	6,826,004	131,587	3,399,387	24,595	170,162	11,758	85,804	1,596,699	25,068,047
$200,000 under $500,000	343,284	6,317,170	303,520	6,363,036	70,097	2,883,672	13,358	372,317	7,474	115,472	612,172	26,055,763
$500,000 under $1,000,000	88,130	3,452,034	79,083	3,166,647	21,089	1,309,786	3,371	177,786	3,916	110,851	135,758	16,446,389
$1,000,000 or more	54,437	9,108,817	49,915	5,286,373	13,086	1,819,587	3,274	499,523	4,603	355,362	74,548	64,122,042
Nontaxable returns, total	**383,971**	**2,244,607**	**478,913**	**9,205,176**	**182,337**	**6,287,073**	**12,175**	**68,762**	**13,625**	**92,819**	**1,328,056**	**11,340,657**

Footnotes at end of table

Table 1.4–All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income–Continued

(All figures are estimates based on samples–money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of capital assets reported on Schedule D–continued								Schedule D gain subject to 28 percent tax rate	
	Long-term capital loss		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	**6,757,019**	**85,393,145**	**1,856,036**	**46,298,296**	**2,806,992**	**54,042,595**	**86,343**	**1,271,547**	**1,976,496**	**105,521,120**
No adjusted gross income	170,748	10,326,545	90,474	7,033,871	82,555	3,517,653	5,365	88,257	-	-
$1 under $5,000	377,704	2,314,085	105,116	1,450,106	66,002	384,550	*1,178	*2,007	-	-
$5,000 under $10,000	365,346	3,170,634	121,692	1,922,572	114,274	373,684	2,602	17,377	-	-
$10,000 under $15,000	369,065	3,301,838	128,832	2,311,387	182,407	609,213	5,769	22,249	-	-
$15,000 under $20,000	344,202	3,528,491	90,296	2,399,995	179,810	857,448	5,026	27,764	-	-
$20,000 under $25,000	345,265	2,981,074	90,319	1,668,380	165,214	972,454	6,850	9,828	-	-
$25,000 under $30,000	304,703	2,464,842	81,595	1,311,532	143,050	708,545	4,633	42,802	-	-
$30,000 under $40,000	620,984	5,141,268	168,924	3,215,584	269,641	1,379,324	11,021	42,030	-	-
$40,000 under $50,000	519,178	3,747,993	120,409	2,070,689	225,793	1,773,580	1,882	8,980	-	-
$50,000 under $75,000	1,127,029	9,561,026	270,140	5,401,461	461,376	4,262,985	7,081	30,242	83,316	664,582
$75,000 under $100,000	708,230	6,689,542	176,733	3,705,483	276,831	3,530,100	7,945	21,887	173,477	1,869,626
$100,000 under $200,000	963,822	12,333,478	258,255	5,989,537	383,731	8,105,862	12,076	127,867	1,026,813	14,654,909
$200,000 under $500,000	393,668	8,833,676	112,658	4,126,034	180,371	9,019,453	7,054	164,898	525,196	20,061,079
$500,000 under $1,000,000	93,352	3,763,467	26,079	1,460,672	46,083	4,543,183	3,704	160,139	108,261	13,215,261
$1,000,000 or more	53,723	7,235,186	14,515	2,230,994	29,854	14,004,560	4,157	505,218	59,633	55,055,663
Taxable returns, total	**5,801,514**	**65,407,027**	**1,472,088**	**32,835,335**	**2,412,160**	**49,272,866**	**72,231**	**1,114,081**	**1,976,405**	**105,503,725**
No adjusted gross income	3,245	610,892	769	318,505	1,739	759,567	67	3,192	-	-
$1 under $5,000	112,689	102,446	15,528	27,728	9,923	19,469	-	-	-	-
$5,000 under $10,000	138,950	586,580	36,937	263,546	38,378	115,442	*1,143	*10,401	-	-
$10,000 under $15,000	221,227	1,549,395	56,730	1,063,975	104,135	355,355	*1,287	*543	-	-
$15,000 under $20,000	272,422	2,480,612	72,738	1,669,384	121,970	553,046	*4,855	*26,549	-	-
$20,000 under $25,000	317,551	2,522,392	79,279	1,367,878	150,869	845,209	*6,814	*9,143	-	-
$25,000 under $30,000	292,390	2,185,151	78,334	1,141,805	135,980	633,550	4,631	42,592	-	-
$30,000 under $40,000	605,880	4,671,812	164,678	2,918,806	260,831	1,260,392	9,876	41,634	-	-
$40,000 under $50,000	512,274	3,595,316	118,923	1,991,956	219,950	1,735,372	1,876	8,739	-	-
$50,000 under $75,000	1,118,100	9,023,134	265,677	5,022,011	456,461	4,081,808	6,813	25,779	83,316	664,582
$75,000 under $100,000	703,869	6,509,982	175,978	3,584,410	273,253	3,421,405	7,942	20,649	173,477	1,869,626
$100,000 under $200,000	962,765	12,023,158	257,486	5,751,409	382,674	8,055,485	12,063	127,441	1,026,605	14,654,498
$200,000 under $500,000	393,238	8,710,351	112,500	4,064,569	180,153	8,988,482	7,025	160,714	525,144	20,054,841
$500,000 under $1,000,000	93,258	3,706,910	26,043	1,444,738	46,022	4,505,056	3,693	144,324	108,240	13,208,228
$1,000,000 or more	53,657	7,128,898	14,489	2,206,614	29,821	13,943,229	4,148	492,379	59,623	55,051,953
Nontaxable returns, total	**955,505**	**19,986,118**	**383,948**	**13,462,961**	**394,832**	**4,769,729**	**14,111**	**157,465**	**91**	**17,394**

Footnotes at end of table.

Table 1.4–All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of property other than capital assets				Total taxable IRA distributions		Pensions and annuities			
	Net gain		Net loss				Total		Taxable	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**802,688**	**5,734,820**	**974,545**	**8,744,858**	**5,255,882**	**37,316,169**	**19,778,915**	**311,264,612**	**18,414,601**	**221,053,045**
No adjusted gross income	37,839	564,656	83,890	3,873,499	18,366	302,385	116,591	1,321,459	101,782	778,163
$1 under $5,000	18,967	29,329	36,528	282,475	108,485	247,171	521,458	2,078,224	485,182	1,185,876
$5,000 under $10,000	49,715	162,486	44,181	158,275	386,596	943,497	1,819,730	10,853,271	1,768,673	8,424,607
$10,000 under $15,000	54,080	150,617	57,486	157,622	613,633	2,311,940	2,480,549	20,707,767	2,429,280	17,511,317
$15,000 under $20,000	56,064	195,685	49,467	240,276	617,675	2,421,215	2,157,815	22,841,182	2,098,134	19,609,968
$20,000 under $25,000	44,438	172,903	43,334	135,778	475,749	2,217,007	1,714,788	22,211,203	1,620,259	17,705,826
$25,000 under $30,000	52,177	161,667	37,613	175,161	385,201	2,016,692	1,478,783	21,274,884	1,400,112	17,027,698
$30,000 under $40,000	85,517	319,063	81,135	304,274	622,029	3,456,693	2,206,638	31,130,413	2,066,004	24,391,524
$40,000 under $50,000	75,823	375,439	62,000	303,967	475,952	3,569,918	1,757,285	29,773,926	1,599,944	22,459,133
$50,000 under $75,000	111,402	698,264	155,234	532,198	808,228	7,361,268	3,023,503	61,869,591	2,735,175	44,694,725
$75,000 under $100,000	60,285	443,091	74,117	360,240	359,016	3,749,102	1,249,972	31,740,500	1,081,645	21,005,508
$100,000 under $200,000	90,953	1,017,067	130,283	659,385	302,455	5,413,344	962,171	35,704,119	801,043	19,306,673
$200,000 under $500,000	44,326	652,127	79,252	654,169	67,132	2,362,035	229,753	13,328,179	180,543	4,801,114
$500,000 under $1,000,000	11,779	231,062	23,830	309,445	10,301	561,489	39,814	3,827,682	30,848	1,272,061
$1,000,000 or more	9,324	561,163	18,197	598,095	5,063	382,411	20,067	2,602,211	15,977	878,852
Taxable returns, total	**638,091**	**4,808,020**	**758,780**	**4,187,596**	**4,585,358**	**34,664,640**	**16,916,296**	**291,991,051**	**15,692,146**	**207,061,985**
No adjusted gross income	718	93,899	719	157,875	146	8,195	1,946	44,558	1,748	23,123
$1 under $5,000	*1,255	*1,454	*4,960	*569	*8,827	*18,291	23,218	127,610	23,210	44,070
$5,000 under $10,000	12,914	18,412	12,883	19,074	149,615	336,204	708,801	4,212,677	701,891	3,615,540
$10,000 under $15,000	22,723	56,240	24,531	48,985	392,611	1,362,839	1,720,894	15,000,134	1,699,266	12,872,175
$15,000 under $20,000	29,722	96,267	35,271	143,235	563,173	2,153,882	1,930,540	20,947,688	1,879,840	18,041,295
$20,000 under $25,000	34,843	136,217	34,388	124,191	456,141	2,112,301	1,639,453	21,567,647	1,549,403	17,322,178
$25,000 under $30,000	51,441	154,714	34,570	153,702	380,674	1,989,711	1,450,369	21,031,601	1,371,733	16,812,001
$30,000 under $40,000	83,519	303,742	76,307	270,060	610,919	3,396,218	2,181,790	30,602,934	2,042,303	24,102,839
$40,000 under $50,000	73,664	367,416	59,730	252,827	473,395	3,496,011	1,747,554	29,606,499	1,590,966	22,409,379
$50,000 under $75,000	111,009	691,651	152,162	472,589	807,588	7,353,408	3,011,783	61,744,856	2,723,525	44,592,465
$75,000 under $100,000	60,098	435,783	74,071	356,630	357,476	3,731,021	1,248,620	31,721,108	1,080,295	20,986,220
$100,000 under $200,000	90,855	1,013,687	130,098	650,286	302,352	5,409,710	961,892	35,649,958	800,771	19,295,234
$200,000 under $500,000	44,259	649,506	79,137	646,573	67,091	2,358,376	229,604	13,311,550	180,410	4,797,335
$500,000 under $1,000,000	11,758	229,365	23,803	307,503	10,289	559,864	39,781	3,820,950	30,825	1,270,028
$1,000,000 or more	9,314	559,665	16,171	583,495	5,060	378,609	20,050	2,601,282	15,960	878,103
Nontaxable returns, total	**164,597**	**926,800**	**215,765**	**4,557,262**	**670,524**	**2,651,529**	**2,862,619**	**19,273,561**	**2,722,455**	**13,991,060**

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Rent				Royalty				Farm rental			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	**4,358,760**	**35,165,713**	**4,903,387**	**27,437,709**	**1,096,821**	**5,010,334**	**36,679**	**84,550**	**492,358**	**3,795,299**	**127,151**	**490,956**
No adjusted gross income	78,155	925,294	157,964	2,227,158	28,935	181,512	1,479	21,069	7,775	53,769	5,125	38,265
$1 under $5,000	133,331	313,953	130,728	576,401	32,459	28,379	*272	*159	15,962	37,045	*9,785	*14,777
$5,000 under $10,000	311,248	932,325	196,718	809,253	48,450	46,515	*407	*277	28,454	117,462	*13,739	*17,252
$10,000 under $15,000	362,685	1,343,277	236,995	941,409	80,758	122,146	*1,251	*581	50,934	192,805	*3,191	*2,362
$15,000 under $20,000	331,119	1,129,902	273,269	1,134,641	69,168	77,045	*2,378	*1,144	50,328	297,930	14,491	39,941
$20,000 under $25,000	301,178	1,451,225	255,153	1,160,599	71,283	168,750	*1,103	*8,695	36,177	274,007	*7,419	*28,170
$25,000 under $30,000	245,295	1,058,616	262,991	1,075,093	45,798	113,519	*1,140	*594	30,535	188,111	11,833	33,598
$30,000 under $40,000	444,600	1,914,816	563,660	2,723,091	115,335	199,165	*5,967	*4,673	45,239	401,749	7,659	36,035
$40,000 under $50,000	406,504	1,960,828	451,643	2,056,863	101,270	243,992	3,509	5,500	48,617	356,779	13,745	53,998
$50,000 under $75,000	688,856	4,284,402	1,072,550	5,259,741	194,673	501,558	4,466	4,070	77,704	558,137	22,399	158,751
$75,000 under $100,000	352,212	3,241,652	548,417	3,079,511	85,849	291,953	3,188	2,137	47,462	472,369	5,376	11,431
$100,000 under $200,000	465,995	6,455,007	549,685	3,934,247	131,966	891,786	5,906	11,504	38,808	621,048	9,632	32,471
$200,000 under $500,000	175,251	5,217,240	159,709	1,680,309	63,458	707,726	3,568	12,899	11,724	173,969	1,889	14,940
$500,000 under $1,000,000	39,800	2,240,245	29,665	435,035	16,010	460,221	1,256	4,664	1,656	27,097	562	3,313
$1,000,000 or more	22,531	2,696,932	14,240	344,356	11,409	976,068	790	6,585	985	23,023	305	5,652
Taxable returns, total	**3,644,027**	**32,058,631**	**4,231,157**	**22,606,182**	**949,927**	**4,620,467**	**32,533**	**61,488**	**427,477**	**3,490,828**	**100,182**	**412,172**
No adjusted gross income	2,272	118,036	1,596	71,074	545	5,708	*12	*273	*7	*65	*36	*106
$1 under $5,000	*5,323	*10,487	*2,502	*3,018	*4,680	*1,276	-	-	*3,627	*7,338	-	-
$5,000 under $10,000	76,279	255,997	54,977	198,463	*12,540	*9,621	-	-	11,155	55,672	*4,384	*8,379
$10,000 under $15,000	196,358	667,188	125,391	494,345	53,152	86,069	*1,242	*557	28,117	73,001	*3,149	*1,731
$15,000 under $20,000	270,919	920,578	207,436	782,372	56,330	50,822	*1,238	*32	49,051	277,411	*12,248	*27,435
$20,000 under $25,000	274,863	1,288,450	231,043	964,680	65,414	154,196	*1,103	*8,695	32,841	259,964	*7,028	*25,684
$25,000 under $30,000	239,919	1,037,558	248,715	960,824	42,604	84,862	*1,140	*594	30,534	188,061	11,833	33,598
$30,000 under $40,000	434,511	1,794,266	549,415	2,545,444	111,665	180,649	*5,568	*4,592	45,203	397,078	7,659	36,035
$40,000 under $50,000	402,760	1,908,857	446,714	2,012,085	100,813	226,618	*3,144	*5,496	48,617	356,779	13,703	53,067
$50,000 under $75,000	687,721	4,273,593	1,065,484	5,174,549	194,433	499,471	4,455	3,948	77,702	558,092	22,390	158,541
$75,000 under $100,000	349,943	3,206,238	545,028	3,035,202	85,133	290,914	3,187	2,135	47,461	472,362	*5,374	*11,409
$100,000 under $200,000	465,782	6,443,787	549,473	3,916,123	131,872	890,138	5,844	11,205	38,806	621,043	9,621	32,442
$200,000 under $500,000	175,095	5,208,528	159,534	1,674,874	63,363	704,070	3,558	12,797	11,718	173,862	1,888	14,780
$500,000 under $1,000,000	39,773	2,237,002	29,630	431,222	15,992	460,185	1,254	4,652	1,654	27,086	562	3,313
$1,000,000 or more	22,509	2,688,067	14,220	341,908	11,391	975,866	789	6,511	984	23,015	305	5,652
Nontaxable returns, total	**714,733**	**3,107,082**	**672,229**	**4,831,527**	**146,895**	**389,868**	**4,147**	**23,061**	**64,881**	**304,471**	**26,969**	**78,784**

Footnotes at end of table

Table 1.4–All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income–Continued

(All figures are estimates based on samples–money amounts are in thousands of dollars)

Size of adjusted gross income	Total rental and royalty				Partnership and S Corporation				Estate and trust			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	**5,458,156**	**43,333,450**	**4,766,157**	**26,140,481**	**3,566,632**	**166,418,667**	**2,055,062**	**40,666,189**	**506,584**	**6,870,734**	**41,050**	**816,719**
No adjusted gross income	99,527	1,063,839	161,714	2,415,678	46,802	1,202,332	138,338	15,353,080	11,166	102,182	1,222	217,400
$1 under $5,000	171,083	375,493	131,038	513,296	80,754	207,514	72,339	528,542	17,302	41,502	*398	*3,223
$5,000 under $10,000	371,453	1,084,656	207,127	832,655	134,982	511,481	84,585	515,322	28,707	73,829	*1,605	*14,851
$10,000 under $15,000	456,536	1,651,363	230,311	914,318	161,618	749,063	63,259	480,791	32,073	104,589	*2,785	*2,524
$15,000 under $20,000	421,044	1,490,431	276,142	1,167,473	161,553	1,058,067	99,135	640,931	28,571	67,847	**45	**882
$20,000 under $25,000	379,366	1,857,419	257,819	1,135,539	145,718	1,228,869	81,753	793,980	27,816	116,459	**	**
$25,000 under $30,000	301,561	1,338,572	273,928	1,123,495	154,492	1,415,206	111,186	660,743	22,402	74,014	*5,317	*7,461
$30,000 under $40,000	571,397	2,496,873	561,392	2,689,532	272,399	2,643,162	181,233	891,396	47,879	211,893	*3,663	*3,969
$40,000 under $50,000	511,042	2,538,233	481,289	2,096,496	259,686	3,124,034	178,989	1,211,234	41,450	174,393	3,135	2,808
$50,000 under $75,000	890,129	5,317,264	1,064,343	5,457,603	548,059	7,670,427	366,703	2,434,999	69,306	447,726	2,757	18,765
$75,000 under $100,000	443,871	3,951,738	545,826	2,980,035	393,161	8,356,903	192,079	1,685,704	48,840	318,960	5,818	46,043
$100,000 under $200,000	550,918	7,844,731	478,037	3,010,987	695,611	25,315,166	305,754	3,770,341	77,396	1,288,626	7,583	40,003
$200,000 under $500,000	211,752	5,973,638	89,089	1,175,209	369,647	36,118,147	130,048	3,934,387	38,228	1,076,193	4,295	56,984
$500,000 under $1,000,000	49,725	2,691,366	17,787	303,136	91,083	22,387,339	31,827	2,042,372	8,665	780,606	1,313	39,276
$1,000,000 or more	28,754	3,657,836	10,315	325,027	51,066	54,430,959	17,834	5,722,368	6,782	1,991,915	1,113	362,529
Taxable returns, total	**4,602,827**	**39,673,298**	**4,084,583**	**21,183,934**	**3,216,530**	**163,769,665**	**1,712,341**	**23,501,846**	**461,571**	**6,668,034**	**37,519**	**594,447**
No adjusted gross income	2,184	113,788	1,758	86,035	1,571	379,305	1,847	1,263,819	640	17,250	85	28,842
$1 under $5,000	13,630	19,101	*1,264	*2,113	24,018	19,482	9,746	13,518	13,621	21,210	-	-
$5,000 under $10,000	99,967	316,861	59,360	204,779	51,308	172,660	35,557	116,256	16,170	56,665	*1,238	*1,678
$10,000 under $15,000	255,402	822,910	121,013	494,424	92,598	410,994	32,243	193,634	25,343	86,829	*1,510	*19
$15,000 under $20,000	353,281	1,241,879	209,203	796,004	117,436	800,218	74,120	362,379	25,035	52,211	*42	*777
$20,000 under $25,000	346,235	1,677,584	234,707	947,442	118,341	1,042,726	65,395	448,305	23,452	103,700	-	-
$25,000 under $30,000	294,367	1,288,962	259,607	1,001,325	146,661	1,307,040	104,435	531,179	22,396	74,001	*5,304	*6,723
$30,000 under $40,000	560,051	2,361,686	547,144	2,517,482	265,807	2,515,572	176,074	727,873	47,471	211,126	*3,661	*3,949
$40,000 under $50,000	507,021	2,469,803	456,041	2,051,486	255,399	3,086,802	175,156	1,043,717	39,981	164,914	*3,088	*2,391
$50,000 under $75,000	888,855	5,306,919	1,057,210	5,360,193	544,457	7,496,804	362,447	2,135,669	68,250	447,223	*2,592	*17,726
$75,000 under $100,000	441,220	3,921,613	542,438	2,938,743	392,312	8,323,940	190,868	1,603,377	48,661	301,579	5,731	43,631
$100,000 under $200,000	550,672	7,832,121	477,824	2,993,685	695,034	25,299,075	305,188	3,658,436	76,953	1,286,335	7,567	35,823
$200,000 under $500,000	211,532	5,962,043	88,960	1,169,971	369,485	36,103,743	129,727	3,833,050	38,162	1,073,740	4,280	52,439
$500,000 under $1,000,000	49,688	2,689,323	17,757	297,908	91,049	22,384,105	31,757	1,964,865	8,657	779,685	1,310	39,267
$1,000,000 or more	28,724	3,648,705	10,297	322,343	51,052	54,427,199	17,781	5,607,769	6,777	1,991,566	1,110	361,181
Nontaxable returns, total	**855,329**	**3,660,152**	**681,575**	**4,956,547**	**350,101**	**2,649,002**	**342,720**	**17,164,343**	**45,013**	**202,700**	**3,531**	**222,271**

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Farm				Unemployment compensation		Social security benefits				Foreign-earned income exclusion	
	Net income		Net loss				Total		Taxable			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
All returns, total	**726,065**	**8,192,174**	**1,493,178**	**16,041,814**	**7,985,322**	**19,336,423**	**10,292,449**	**119,291,657**	**6,598,033**	**45,715,361**	**266,129**	**12,284,935**
No adjusted gross income	20,580	170,342	126,362	3,249,641	12,489	34,963	76,411	734,879	1,368	12,564	60,248	2,111,046
$1 under $5,000	40,166	70,883	87,594	607,440	268,711	367,389	439,069	3,912,217	9,626	23,068	50,028	1,948,690
$5,000 under $10,000	70,698	256,784	96,851	784,624	1,009,668	1,927,897	966,486	9,630,759	22,695	85,471	14,396	688,861
$10,000 under $15,000	75,608	569,975	133,459	944,518	1,253,992	2,857,820	1,055,955	11,225,616	26,954	98,171	18,760	987,332
$15,000 under $20,000	63,724	407,826	106,263	1,055,370	963,521	2,271,184	863,910	10,198,323	99,741	283,276	8,622	475,433
$20,000 under $25,000	72,778	484,857	126,133	829,491	827,843	1,862,513	796,131	9,717,497	436,526	483,451	15,148	718,999
$25,000 under $30,000	54,369	547,015	92,625	617,477	653,015	1,755,609	869,697	9,847,945	780,502	1,647,380	*4,241	*104,266
$30,000 under $40,000	77,157	897,118	182,347	1,405,858	1,008,562	2,650,800	1,312,587	14,710,742	1,308,427	4,871,599	18,228	698,745
$40,000 under $50,000	67,990	1,091,399	172,833	1,483,649	742,089	2,042,913	1,035,704	11,704,822	1,035,704	6,883,647	7,563	357,386
$50,000 under $75,000	89,810	1,269,654	192,749	1,554,467	869,572	2,445,693	1,598,022	18,856,697	1,598,022	15,389,765	16,720	926,156
$75,000 under $100,000	45,851	823,448	66,295	724,787	249,686	696,830	600,351	8,383,668	600,351	7,125,854	12,655	814,947
$100,000 under $200,000	36,680	1,127,761	77,303	1,318,275	111,720	368,535	509,822	7,555,191	509,822	6,421,466	26,690	1,572,112
$200,000 under $500,000	8,020	298,035	22,654	717,171	13,115	49,281	132,181	2,188,758	132,181	1,859,071	9,617	655,361
$500,000 under $1,000,000	1,745	104,026	6,307	346,739	1,053	3,954	23,792	394,403	23,792	335,187	2,234	158,736
$1,000,000 or more	889	73,051	3,401	402,307	285	1,042	12,330	230,138	12,321	195,393	979	66,864
Taxable returns, total	**527,189**	**7,121,404**	**1,079,510**	**10,204,652**	**5,916,661**	**15,032,544**	**8,694,306**	**101,938,577**	**6,472,016**	**45,118,607**	**117,908**	**6,190,681**
No adjusted gross income	21	7,686	266	30,500	*115	*901	1,471	12,760	*95	*1,006	-	-
$1 under $5,000	*5,127	*2,497	*7,294	*14,574	*7,442	*4,748	28,122	154,835	*9	*152	-	-
$5,000 under $10,000	15,741	51,258	23,526	68,536	288,596	618,015	380,837	3,270,581	*8,018	*16,042	*1,075	*75,265
$10,000 under $15,000	33,536	243,025	59,154	330,650	662,975	1,467,915	709,088	6,765,096	15,276	43,228	*5,733	*224,103
$15,000 under $20,000	35,231	212,697	67,866	614,645	613,632	1,390,462	774,061	9,111,175	93,014	268,609	*4,312	*231,126
$20,000 under $25,000	57,009	390,235	110,596	713,530	707,858	1,573,686	776,099	9,494,281	424,036	465,875	11,945	577,352
$25,000 under $30,000	53,584	542,476	92,098	608,171	646,146	1,734,925	855,594	9,699,545	766,702	1,618,293	*4,241	*104,266
$30,000 under $40,000	76,468	887,988	179,172	1,341,413	1,005,802	2,643,975	1,284,822	14,428,976	1,280,662	4,744,018	16,426	624,177
$40,000 under $50,000	67,512	1,087,719	171,179	1,441,911	742,087	2,042,906	1,024,124	11,595,867	1,024,124	6,800,208	6,848	283,717
$50,000 under $75,000	89,806	1,269,632	192,675	1,550,882	866,513	2,437,251	1,588,369	18,758,111	1,588,369	15,313,135	16,720	926,156
$75,000 under $100,000	45,834	823,440	66,135	721,917	249,330	694,983	595,059	8,301,388	595,059	7,055,916	11,940	765,648
$100,000 under $200,000	36,674	1,127,734	77,253	1,313,482	111,720	368,535	508,647	7,537,254	508,647	6,406,354	25,875	1,500,693
$200,000 under $500,000	8,015	297,954	22,610	710,990	13,106	49,250	131,947	2,185,150	131,947	1,856,019	9,588	653,144
$500,000 under $1,000,000	1,743	104,013	6,296	345,032	1,052	3,950	23,758	393,757	23,758	334,645	2,227	158,242
$1,000,000 or more	889	73,051	3,390	398,418	285	1,042	12,308	229,801	12,299	195,107	978	66,794
Nontaxable returns, total	**198,876**	**1,070,769**	**413,668**	**5,837,162**	**2,068,661**	**4,303,879**	**1,598,143**	**17,353,080**	**126,017**	**596,754**	**148,221**	**6,094,253**

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Other income				Net operating loss		Gambling earnings		Statutory adjustments					
	Net income		Net loss						Total		Primary IRA payments		Secondary IRA payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
All returns, total	**4,412,970**	**19,110,515**	**210,470**	**3,592,398**	**505,303**	**49,330,982**	**1,021,201**	**7,866,919**	**18,208,887**	**41,139,577**	**3,889,574**	**5,944,655**	**1,661,103**	**2,393,359**
No adjusted gross income	43,082	652,727	16,884	967,045	281,999	45,490,274	7,223	33,465	187,454	314,392	10,155	14,623	8,320	11,330
$1 under $5,000	351,762	502,489	10,554	137,201	52,289	455,138	25,880	36,108	1,076,835	488,448	104,076	149,322	4,858	7,398
$5,000 under $10,000	312,088	610,231	*4,291	*34,460	39,781	372,472	51,635	125,332	1,705,939	1,253,603	175,470	274,966	15,031	20,870
$10,000 under $15,000	296,394	531,340	20,100	133,203	30,134	272,894	86,669	227,374	1,605,036	1,601,578	258,389	391,869	44,739	68,051
$15,000 under $20,000	312,567	770,459	22,000	106,777	25,933	331,315	67,829	206,528	1,511,784	1,871,819	333,728	547,903	69,590	106,168
$20,000 under $25,000	222,217	572,909	*3,995	*12,548	8,052	84,522	72,296	232,052	1,374,130	2,239,774	454,166	709,489	123,966	183,507
$25,000 under $30,000	260,723	575,161	*2,872	*29,779	8,077	81,396	63,064	287,471	1,272,521	2,026,376	451,513	608,684	124,602	181,316
$30,000 under $40,000	437,066	1,099,465	17,334	233,325	13,509	204,880	104,891	461,421	2,190,772	3,876,853	728,933	1,035,367	304,278	441,127
$40,000 under $50,000	395,128	1,009,260	12,706	49,865	19,600	357,958	131,801	600,282	1,812,161	3,025,250	484,395	582,053	315,814	312,643
$50,000 under $75,000	756,923	1,923,566	32,796	327,696	10,703	263,718	202,067	1,229,755	2,411,675	5,666,591	376,935	666,568	264,547	411,700
$75,000 under $100,000	387,065	1,494,871	20,232	241,828	2,509	66,308	101,954	767,936	1,157,232	4,193,029	213,006	388,248	152,565	253,334
$100,000 under $200,000	413,098	2,431,317	29,128	593,324	7,383	372,929	78,829	1,280,518	1,273,036	7,659,820	203,187	390,139	156,557	271,930
$200,000 under $500,000	160,243	2,705,232	13,018	382,523	3,490	305,445	21,198	1,110,908	486,424	5,055,773	76,301	148,060	61,459	100,644
$500,000 under $1,000,000	39,959	1,342,404	2,803	171,509	1,039	176,922	3,865	485,729	94,410	1,149,666	13,664	28,514	10,456	16,582
$1,000,000 or more	24,654	2,889,086	1,758	171,315	805	494,811	2,000	782,039	49,479	718,606	5,656	10,846	4,321	6,759
Taxable returns, total	**3,757,115**	**17,112,760**	**157,480**	**2,288,760**	**106,234**	**9,182,982**	**893,963**	**7,416,813**	**14,259,118**	**37,760,469**	**3,609,718**	**5,522,207**	**1,566,465**	**2,268,536**
No adjusted gross income	1,299	82,484	81	21,829	4,732	6,729,856	30	6,337	2,029	15,707	152	303	139	261
$1 under $5,000	174,566	163,674	-	-	*1,117	*47,797	*2,477	*1,540	128,777	63,022	44,176	54,942	-	-
$5,000 under $10,000	120,375	183,144	*1,150	*13,634	7,674	77,231	*10,004	*15,369	456,558	447,585	102,946	170,253	*4	*6
$10,000 under $15,000	171,098	286,620	*9,216	*46,260	10,895	116,227	54,800	150,334	804,751	850,504	193,532	297,027	17,178	33,832
$15,000 under $20,000	236,144	603,574	*11,723	*42,814	15,380	138,068	57,274	177,051	1,027,933	1,336,690	299,426	492,301	50,163	77,336
$20,000 under $25,000	201,207	453,762	*3,995	*12,548	5,432	59,621	64,132	200,948	1,175,749	1,956,172	426,802	668,399	109,960	171,114
$25,000 under $30,000	250,306	546,468	*2,870	*29,777	7,213	54,338	61,670	250,944	1,232,663	1,936,177	444,188	597,790	121,214	174,620
$30,000 under $40,000	428,842	1,056,623	17,177	229,154	11,022	164,935	103,383	428,881	2,163,851	3,773,869	727,454	1,032,426	303,843	440,502
$40,000 under $50,000	392,874	982,644	12,304	39,166	18,458	262,223	131,502	599,276	1,802,004	2,989,116	482,759	578,915	314,183	310,146
$50,000 under $75,000	755,999	1,911,371	32,786	324,426	9,530	200,137	200,977	1,211,878	2,406,647	5,645,194	376,721	666,141	264,455	411,519
$75,000 under $100,000	386,859	1,492,114	19,517	213,402	2,292	48,442	101,943	767,725	1,156,050	4,180,970	212,993	388,223	152,561	253,326
$100,000 under $200,000	412,923	2,426,421	29,115	593,223	7,304	355,122	78,818	1,280,370	1,272,172	7,647,679	203,180	390,129	156,552	271,920
$200,000 under $500,000	160,079	2,696,178	12,992	379,921	3,378	290,782	21,107	1,089,385	486,142	5,052,876	76,277	148,014	61,440	100,617
$500,000 under $1,000,000	39,915	1,341,330	2,798	171,331	1,020	171,649	3,853	478,488	94,351	1,149,221	13,655	26,498	10,452	16,576
$1,000,000 or more	24,629	2,886,355	1,755	171,274	788	466,555	1,992	758,285	49,441	715,686	5,655	10,846	4,321	6,759
Nontaxable returns, total	**655,856**	**1,997,755**	**52,990**	**1,303,637**	**399,069**	**40,148,000**	**127,238**	**450,106**	**3,949,769**	**3,379,108**	**279,857**	**422,448**	**94,638**	**124,823**

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Statutory adjustments--continued													
	Moving expenses adjustment		Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Self-employed health insurance deduction		Other adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	**879,626**	**1,720,092**	**12,849,084**	**13,341,810**	**1,032,102**	**8,734,145**	**803,838**	**203,861**	**567,947**	**5,225,564**	**3,011,145**	**2,601,145**	**126,323**	**860,329**
No adjusted gross income	4,714	12,565	154,843	118,618	1,321	16,139	10,213	2,844	6,580	87,577	45,592	33,198	1,818	17,498
$1 under $5,000	*5,003	*6,215	930,522	205,580	*5,156	*16,422	46,003	7,205	*2,436	*35,026	90,415	49,750	*5,721	*11,530
$5,000 under $10,000	32,655	40,742	1,460,577	618,374	*7,403	*13,818	66,211	25,555	28,126	124,118	186,181	98,609	*5,635	*36,549
$10,000 under $15,000	70,756	67,112	1,219,515	739,226	19,000	39,324	90,335	17,474	27,046	105,830	248,475	172,348	-	-
$15,000 under $20,000	60,426	71,013	1,044,953	757,167	19,648	41,056	107,168	25,826	23,794	89,329	239,885	172,520	*6,846	*60,611
$20,000 under $25,000	61,082	89,380	861,412	673,159	24,043	53,674	63,565	12,244	40,460	229,455	211,310	170,920	*5,906	*48,345
$25,000 under $30,000	72,341	96,447	739,746	688,745	31,231	107,408	41,940	11,048	30,058	149,815	199,544	158,613	*4,620	*24,300
$30,000 under $40,000	108,935	196,775	1,334,329	1,169,298	49,193	177,647	81,959	12,122	74,908	468,695	322,105	238,796	14,306	137,026
$40,000 under $50,000	100,590	186,698	1,137,710	1,111,275	73,568	217,234	74,229	26,558	53,341	248,084	268,370	216,024	32,971	124,681
$50,000 under $75,000	176,197	366,452	1,740,131	2,198,310	189,118	786,097	118,461	20,566	104,601	729,136	416,466	365,510	28,124	114,573
$75,000 under $100,000	95,063	261,264	790,842	1,325,144	151,916	1,104,336	58,567	26,042	64,460	491,378	223,600	234,887	10,743	108,404
$100,000 under $200,000	75,314	225,163	961,043	2,160,089	294,809	3,129,492	33,377	10,632	66,511	1,015,036	342,387	388,655	6,329	64,816
$200,000 under $500,000	15,037	86,131	368,492	1,104,850	134,821	2,391,567	9,789	4,003	34,359	887,318	160,097	216,498	2,736	92,962
$500,000 under $1,000,000	962	9,496	68,814	269,825	22,523	471,976	1,346	1,110	7,108	288,869	36,921	54,313	323	3,592
$1,000,000 or more	551	4,639	36,153	202,148	8,351	167,953	676	633	4,158	275,899	19,799	30,523	246	15,442
Taxable returns, total	**812,604**	**1,610,943**	**9,313,159**	**11,519,732**	**1,007,037**	**8,637,955**	**658,305**	**164,118**	**529,118**	**4,929,819**	**2,479,345**	**2,198,559**	**115,006**	**794,734**
No adjusted gross income	-	-	1,629	4,125	30	420	22	10	108	9,480	725	958	**	**
$1 under $5,000	-	-	66,393	7,037	-	-	*18,208	*1,042	-	-	-	-	-	-
$5,000 under $10,000	*17,685	*20,365	329,570	140,832	*2,882	*2,190	*19,905	*8,972	*10,069	*68,046	62,802	21,433	**4,348	**17,635
$10,000 under $15,000	47,306	45,445	518,756	303,046	15,407	26,150	59,025	6,602	20,340	63,465	132,968	74,937	-	-
$15,000 under $20,000	50,419	61,753	598,751	410,537	13,942	29,278	91,706	24,439	22,629	83,664	149,896	98,625	*5,851	*58,757
$20,000 under $25,000	55,460	74,707	686,091	528,455	21,570	50,712	57,003	11,321	38,699	212,307	165,181	124,592	*5,550	*44,968
$25,000 under $30,000	72,306	98,408	708,727	642,789	30,322	103,629	37,382	10,482	30,057	149,791	190,937	148,791	*3,479	*11,877
$30,000 under $40,000	105,876	173,329	1,314,476	1,142,705	48,941	162,110	78,850	11,920	74,022	443,296	314,952	230,556	14,306	137,026
$40,000 under $50,000	100,435	185,867	1,129,700	1,099,690	72,700	216,212	74,032	26,382	52,439	235,192	265,160	212,031	32,971	124,681
$50,000 under $75,000	176,197	366,452	1,735,467	2,183,521	188,916	783,650	118,453	20,565	104,582	728,195	414,684	362,898	28,124	114,573
$75,000 under $100,000	95,063	261,264	790,001	1,322,777	151,907	1,104,277	58,550	26,020	64,291	482,594	223,135	234,075	10,743	108,404
$100,000 under $200,000	75,310	225,152	960,426	2,158,221	294,756	3,128,301	33,375	10,631	66,296	1,006,169	342,184	388,472	6,329	64,816
$200,000 under $500,000	15,034	86,067	368,278	1,104,315	134,796	2,391,164	9,778	3,993	34,335	885,787	160,027	216,398	2,736	92,962
$500,000 under $1,000,000	962	9,496	68,768	269,677	22,520	471,952	1,345	1,109	7,102	288,644	36,903	54,289	323	3,592
$1,000,000 or more	551	4,639	36,124	202,007	8,348	167,908	673	830	4,148	275,189	19,790	30,505	246	15,442
Nontaxable returns, total	**67,022**	**109,149**	**3,535,925**	**1,822,078**	**25,065**	**96,190**	**145,532**	**39,743**	**38,829**	**295,745**	**531,800**	**402,585**	**11,318**	**65,595**

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns, total	**83,222,737**	**401,265,344**	**10,809,600**	**12,319,288**	**34,007,717**	**527,374,034**	**237,164,486**	**584,509,487**	**94,612,292**	**2,813,826,386**	**94,497,909**	**596,168,654**
No adjusted gross income	-	-	-	-	-	-	1,671,758	4,168,474	-	-	2,251	212
$1 under $5,000	14,420,183	47,104,278	760,037	807,000	219,764	2,159,134	11,416,514	28,486,211	4,036,138	2,289,663	3,927,331	391,456
$5,000 under $10,000	13,450,823	61,733,522	1,974,620	2,088,543	519,196	5,089,708	20,193,383	50,417,246	6,743,365	14,296,048	6,738,093	2,178,205
$10,000 under $15,000	12,630,372	61,842,385	2,232,604	2,497,263	930,474	9,210,346	23,833,852	59,532,217	10,093,137	47,088,063	10,091,298	7,280,053
$15,000 under $20,000	10,165,160	51,189,511	1,633,515	1,909,083	1,215,854	12,212,870	21,575,174	53,903,909	10,507,127	82,489,088	10,505,712	12,407,126
$20,000 under $25,000	8,428,649	42,948,634	1,060,285	1,254,997	1,536,831	14,768,175	19,709,473	49,239,426	9,735,699	116,621,302	9,735,699	17,504,116
$25,000 under $30,000	6,057,097	31,732,852	716,373	834,099	1,789,527	17,745,680	16,188,289	40,438,151	7,747,577	125,126,846	7,747,577	18,820,253
$30,000 under $40,000	8,169,526	45,027,104	836,105	961,353	4,197,381	43,543,964	28,474,167	71,121,412	12,309,286	270,556,510	12,309,540	42,869,530
$40,000 under $50,000	4,641,511	27,226,844	550,400	664,968	4,457,249	51,310,338	23,372,188	58,390,940	9,072,436	269,363,277	9,072,834	44,040,853
$50,000 under $75,000	4,160,780	25,632,817	726,391	887,040	9,518,242	124,729,161	39,103,596	97,709,634	13,657,764	579,752,827	13,657,783	101,124,693
$75,000 under $100,000	723,241	4,499,812	190,470	250,980	4,651,248	78,996,306	15,923,621	39,793,760	5,366,725	335,041,778	5,366,732	68,127,554
$100,000 under $200,000	293,644	1,834,548	109,035	140,282	3,781,208	89,314,615	11,938,915	29,280,402	4,072,039	411,634,591	4,072,045	97,722,076
$200,000 under $500,000	60,933	366,335	15,292	18,541	946,203	40,385,814	3,001,187	2,027,703	1,005,982	249,447,991	1,005,992	74,808,390
$500,000 under $1,000,000	14,197	86,629	3,270	3,706	164,177	13,678,409	520,817	0	178,164	106,641,422	178,165	36,621,761
$1,000,000 or more	6,621	40,072	1,203	1,433	80,362	24,229,514	241,551	0	86,853	203,476,979	86,857	72,272,376
Taxable returns, total	**57,190,567**	**274,762,213**	**8,174,698**	**9,282,255**	**32,015,791**	**493,990,066**	**178,375,754**	**437,718,647**	**89,220,165**	**2,797,311,551**	**89,239,466**	**593,666,556**
No adjusted gross income	-	-	-	-	-	-	17,860	44,410	-	-	2,044	190
$1 under $5,000	3,911,690	8,627,751	*6,864	*6,313	13,255	49,336	14,953	37,383	3,919,562	2,289,367	3,925,097	391,217
$5,000 under $10,000	6,191,066	23,678,127	788,459	749,251	135,286	643,961	4,363,987	10,902,535	6,330,777	14,089,889	6,337,646	2,147,243
$10,000 under $15,000	7,806,928	32,857,622	1,598,067	1,674,155	448,076	2,896,312	9,183,763	22,935,689	8,252,031	43,574,046	8,256,192	6,752,791
$15,000 under $20,000	7,422,539	34,585,799	1,582,575	1,846,226	813,847	6,122,846	11,297,024	28,222,226	8,240,343	73,695,310	8,240,343	11,087,730
$20,000 under $25,000	7,765,217	38,785,163	1,051,692	1,245,307	1,275,694	10,506,813	15,769,904	39,396,801	9,045,467	113,493,168	9,045,467	17,034,785
$25,000 under $30,000	6,034,195	31,586,782	716,372	834,098	1,681,507	15,223,229	15,626,409	39,035,477	7,715,912	125,017,180	7,715,912	18,803,799
$30,000 under $40,000	8,164,181	44,994,321	834,662	960,004	4,117,282	40,755,270	28,212,651	70,467,856	12,294,447	270,381,177	12,294,700	42,843,228
$40,000 under $50,000	4,636,908	27,196,693	550,353	664,926	4,427,775	50,007,852	23,272,455	58,141,702	9,063,163	269,124,147	9,063,564	44,004,991
$50,000 under $75,000	4,160,777	25,632,800	726,390	887,039	9,493,487	123,135,045	39,041,914	97,555,469	13,653,744	579,685,435	13,653,756	101,114,570
$75,000 under $100,000	722,526	4,495,129	190,470	250,980	4,640,839	78,226,081	15,883,793	39,694,203	5,362,852	334,931,278	5,362,860	68,107,816
$100,000 under $200,000	292,828	1,829,205	109,034	140,281	3,778,962	88,882,877	11,929,928	29,258,401	4,071,068	411,525,511	4,071,075	97,695,216
$200,000 under $500,000	60,905	366,171	15,289	18,537	945,461	40,124,010	2,999,317	2,026,496	1,005,834	249,422,429	1,005,842	74,801,047
$500,000 under $1,000,000	14,190	86,593	3,269	3,704	164,040	13,561,419	520,458	0	178,126	106,625,346	178,127	36,616,755
$1,000,000 or more	6,618	40,059	1,203	1,433	80,281	23,855,015	241,336	0	86,837	203,457,268	86,842	72,265,178
Nontaxable returns, total	**26,032,170**	**126,503,131**	**2,634,902**	**3,037,033**	**1,991,925**	**33,383,969**	**58,788,733**	**146,790,839**	**5,392,128**	**16,514,834**	**5,258,443**	**2,502,098**

* Estimate should be used with caution due to the small number of sample returns on which it is based

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**0.06**	**0.17**	**0.18**	**0.28**	**0.40**	**1.17**	**1.79**	**2.17**	**0.77**	**1.38**	**0.94**	**1.21**
No adjusted gross income	2.55	1.17	4.58	5.03	3.10	2.69	13.90	11.20	5.03	5.06	9.97	8.28
$1 under $5,000	1.36	1.59	1.58	2.02	2.48	4.88	12.42	19.94	3.73	6.67	15.52	20.28
$5,000 under $10,000	1.38	1.41	1.62	1.75	2.36	4.39	11.08	32.22	3.88	6.12	10.77	14.55
$10,000 under $15,000	1.39	1.40	1.62	1.73	2.18	4.33	9.45	18.51	3.68	6.26	7.76	16.81
$15,000 under $20,000	1.53	1.54	1.75	1.85	2.24	4.90	9.92	22.44	3.74	6.95	6.41	10.02
$20,000 under $25,000	1.67	1.67	1.82	1.92	2.33	5.69	10.52	20.75	3.97	7.96	5.81	9.29
$25,000 under $30,000	1.87	1.88	2.03	2.14	2.46	5.91	9.36	18.70	4.02	8.29	5.18	6.80
$30,000 under $40,000	1.12	1.12	1.20	1.27	1.52	4.79	7.12	14.24	2.81	6.03	3.10	4.19
$40,000 under $50,000	1.42	1.43	1.51	1.61	1.70	5.50	6.92	11.09	3.00	7.27	3.04	4.47
$50,000 under $75,000	1.09	1.08	1.17	1.24	1.22	4.31	4.77	8.36	2.07	5.20	2.02	2.94
$75,000 under $100,000	1.75	1.75	1.87	2.01	1.85	5.71	5.80	8.56	2.70	6.56	2.86	4.33
$100,000 under $200,000	1.47	1.29	1.63	1.65	1.51	4.21	3.13	4.53	1.87	4.26	2.42	3.24
$200,000 under $500,000	1.37	1.15	1.55	1.65	1.39	2.71	2.37	3.18	1.56	3.42	2.24	3.77
$500,000 under $1,000,000	0.98	0.99	1.15	1.47	0.99	2.58	1.61	2.85	1.10	3.30	1.71	3.66
$1,000,000 or more	0.50	0.30	0.58	0.67	0.50	0.68	0.71	0.93	0.54	1.05	0.83	1.09
Taxable returns, total	**0.27**	**0.19**	**0.33**	**0.30**	**0.44**	**1.25**	**1.85**	**2.17**	**0.81**	**1.42**	**0.96**	**1.24**
No adjusted gross income	25.40	2.09	18.31	9.96	24.12	3.42	27.63	14.84	30.20	13.67	27.59	17.19
$1 under $5,000	2.97	3.43	3.63	4.15	3.52	7.49	18.14	22.96	4.89	6.87	49.26	71.91
$5,000 under $10,000	2.29	2.32	2.58	2.72	3.53	6.73	17.36	24.44	5.81	8.93	20.73	30.01
$10,000 under $15,000	1.93	1.93	2.26	2.39	2.74	5.24	11.17	20.88	4.44	7.26	11.07	28.45
$15,000 under $20,000	1.89	1.90	2.21	2.34	2.53	5.25	10.35	24.71	4.07	7.49	7.71	11.77
$20,000 under $25,000	1.78	1.78	1.94	2.05	2.45	5.93	10.99	23.31	4.13	8.39	6.28	10.35
$25,000 under $30,000	1.90	1.90	2.05	2.17	2.49	5.94	9.54	19.37	4.07	8.46	5.32	7.02
$30,000 under $40,000	1.13	1.13	1.20	1.27	1.53	4.83	7.26	15.19	2.84	5.89	3.12	4.22
$40,000 under $50,000	1.43	1.43	1.51	1.61	1.70	5.52	6.99	11.54	3.01	7.37	3.05	4.47
$50,000 under $75,000	1.09	1.08	1.17	1.24	1.22	4.35	4.80	8.54	2.08	5.14	2.03	2.95
$75,000 under $100,000	1.75	1.75	1.87	2.01	1.86	5.67	5.82	8.69	2.71	6.62	2.86	4.34
$100,000 under $200,000	1.48	1.29	1.63	1.65	1.51	4.23	3.14	4.58	1.87	4.28	2.42	3.25
$200,000 under $500,000	1.37	1.15	1.55	1.65	1.39	2.73	2.37	3.19	1.56	3.43	2.24	3.78
$500,000 under $1,000,000	0.98	0.99	1.15	1.47	0.99	2.59	1.61	2.88	1.10	3.33	1.71	3.67
$1,000,000 or more	0.50	0.30	0.58	0.67	0.50	0.69	0.71	0.93	0.54	1.05	0.83	1.10
Nontaxable returns, total	**0.80**	**1.35**	**0.96**	**1.20**	**1.58**	**3.15**	**7.15**	**11.37**	**2.70**	**5.52**	**4.96**	**6.02**

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D			
			Net income		Net loss				Taxable net gain		Taxable net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**5.73**	**7.67**	**0.68**	**1.16**	**1.85**	**2.32**	**2.25**	**6.13**	**1.16**	**0.87**	**1.78**	**1.92**
No adjusted gross income	61.15	47 60	7.05	7.03	4 17	4 87	20.57	40.14	7 14	2.60	5 89	6.15
$1 under $5,000	31.63	46 65	3.74	5.34	10 02	16 44	7.37	10.74	5 69	13 50	7.02	7.76
$5,000 under $10,000	18 21	20 91	3.14	3 88	8.79	12.30	10 70	19 54	5.70	8.85	7 66	7 87
$10,000 under $15,000	13 84	15 98	3 49	4 40	8 04	10.71	10 05	20 78	5 65	7 75	7 53	8 02
$15,000 under $20,000	15.53	18 01	3.77	5 06	8 47	11 14	10.18	36 40	5 87	7.91	7.72	8 33
$20,000 under $25,000	17 57	20.64	4 15	5.86	8.17	11.25	10 35	19 38	5 79	8.38	8 06	8.91
$25,000 under $30,000	19 72	28 76	4.58	8 63	8 66	11 77	9 69	22.89	6 15	8.72	9 03	10 16
$30,000 under $40,000	15.56	17 23	3.12	4 50	6.00	8 29	6.86	16 81	4 31	6 03	6.36	7 10
$40,000 under $50,000	20.72	23 79	3.61	5 33	6 74	8.78	7.19	15.29	4 67	6.58	7.01	7.72
$50,000 under $75,000	19 48	22 86	2.94	4 24	5 46	8 43	5 51	17.75	3.26	4.53	5.09	5.75
$75,000 under $100,000	33 62	41.94	4 34	5 51	8 03	9 53	6 63	22 98	4 17	5.54	6 62	7 45
$100,000 under $200,000	36 83	33 60	2.77	3.12	6 45	7.75	6 23	15 60	2 49	3.26	3 96	4 25
$200,000 under $500,000	43 84	51.57	2 68	3.00	6.29	8.32	7 26	18 33	2 06	3.15	3 30	3 48
$500,000 under $1,000,000	38 01	53.93	2.81	4 24	5.25	7 60	7 92	32 32	1 48	2.72	2.78	2.93
$1,000,000 or more	21 78	22 44	1 62	2.33	2.54	1 68	6.55	21.12	0.68	0.61	1.60	1 65
Taxable returns, total	**6.44**	**8.33**	**0.97**	**1.31**	**2.18**	**2.86**	**2.34**	**6.38**	**1.25**	**0.89**	**2.03**	**2.22**
No adjusted gross income	67 12	69 29	52 21	16 00	60 51	23 10	92.51	99 38	31 46	2.85	30 49	16 83
$1 under $5,000	-	-	17 71	23 89	57 45	62 76	8 13	11.58	7.39	8 67	17.54	22.38
$5,000 under $10,000	27 71	29 96	7.02	8 74	17 00	23 78	14 40	26 64	8.33	10 58	14.76	16 57
$10,000 under $15,000	18.34	20.70	5 71	7 23	11 48	15 68	12.15	23 84	7.15	9.93	10 22	11 09
$15,000 under $20,000	17.37	20 51	5 07	6 95	10.21	13.11	11.04	37.73	8.55	8.67	8 82	9 68
$20,000 under $25,000	18.14	21.58	4.66	6.70	9.41	13.41	10.70	19 83	6.15	8.98	8 48	9.40
$25,000 under $30,000	19 72	28.76	4 70	6 90	8 82	12.16	9.70	22 90	6 27	9.10	9 39	10.70
$30,000 under $40,000	15 56	17.23	3.15	4 59	6 04	8 42	6 86	16 81	4.38	6.19	6 46	7.21
$40,000 under $50,000	20.72	23.79	3.62	5 37	6 78	8 97	7 20	15.29	4 71	6.68	7 09	7.86
$50,000 under $75,000	19.48	22.86	2 95	4 26	5 47	8 49	5.52	17.76	3 28	4.52	5 12	5.79
$75,000 under $100,000	33 62	41 94	4 35	5.52	8.08	9 65	6 63	22.99	4.18	5.58	6.63	7.46
$100,000 under $200,000	36.84	33.60	2 77	3 13	6 46	7.81	6.23	15.60	2 49	3.27	3 97	4 26
$200,000 under $500,000	43 86	51 57	2 68	3 00	6 30	8 41	7 26	18 34	2 06	3 16	3 31	3.48
$500,000 under $1,000,000	38 01	53 93	2 81	4 24	5 26	7 61	7 92	32.32	1 48	2.73	2.79	2.93
$1,000,000 or more	22 02	22 45	1 62	2.33	2.55	1.70	6.56	21 12	0 69	0.61	1 60	1.66
Nontaxable returns, total	12.59	15.64	1.67	2.49	3.54	4.05	8.62	18.16	3.89	3.65	3.75	3.85

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued											
	Short-term capital gain		Short-term capital loss		Short-term loss carryover		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**1.79**	**1.67**	**1.92**	**1.76**	**3.58**	**2.60**	**8.27**	**8.30**	**12.50**	**5.64**	**1.08**	**0.82**
No adjusted gross income	9.73	7.43	7.38	4.81	10.31	5.86	28.74	11.81	38.98	21.07	5.78	2.32
$1 under $5,000	8.41	13.59	9.64	15.28	17.21	18.70	41.57	66.70	70.55	55.45	4.99	11.31
$5,000 under $10,000	9.99	18.43	10.51	14.32	18.30	18.52	49.88	75.80	85.18	50.04	5.23	8.31
$10,000 under $15,000	9.54	19.49	9.43	12.03	15.25	14.91	55.50	27.01	60.89	56.16	5.27	6.91
$15,000 under $20,000	9.55	14.35	10.12	13.84	18.81	18.19	39.18	43.97	71.36	77.89	5.38	7.57
$20,000 under $25,000	9.84	16.97	10.87	14.06	19.29	17.74	41.37	57.00	63.07	63.47	5.46	7.94
$25,000 under $30,000	10.31	17.77	10.90	14.37	18.67	20.92	45.67	49.34	51.52	74.03	5.82	8.01
$30,000 under $40,000	7.26	12.34	8.15	10.54	15.58	14.55	34.03	36.51	54.52	55.56	4.00	5.69
$40,000 under $50,000	7.17	10.59	8.03	10.18	15.28	13.83	42.42	57.58	57.92	59.97	4.44	6.31
$50,000 under $75,000	5.09	7.72	5.72	7.21	11.60	10.20	22.05	34.29	41.05	37.10	3.05	4.26
$75,000 under $100,000	6.08	7.98	6.92	8.52	12.87	10.91	25.50	37.95	58.97	50.95	3.91	5.24
$100,000 under $200,000	3.42	5.13	3.63	5.06	7.29	7.47	14.60	34.27	20.05	28.70	2.25	3.03
$200,000 under $500,000	2.42	4.37	2.60	4.24	5.26	6.55	13.02	23.39	13.23	16.67	1.78	2.98
$500,000 under $1,000,000	1.70	3.95	1.82	3.72	3.83	5.81	9.62	21.18	8.64	11.74	1.25	2.60
$1,000,000 or more	0.74	1.08	0.79	1.10	1.79	2.03	3.40	5.09	2.74	2.13	0.58	0.60
Taxable returns, total	**1.89**	**1.72**	**2.09**	**2.00**	**4.15**	**3.07**	**8.57**	**8.63**	**13.61**	**6.08**	**1.15**	**0.86**
No adjusted gross income	17.68	10.04	18.81	6.87	24.53	8.59	20.46	24.16	48.40	11.46	27.47	3.24
$1 under $5,000	11.80	16.84	17.71	37.86	44.83	45.63	99.96	99.96	-	-	7.10	11.17
$5,000 under $10,000	14.88	27.43	19.50	37.73	67.97	44.18	50.00	75.98	99.95	99.95	7.98	10.96
$10,000 under $15,000	11.83	26.39	12.80	18.02	24.50	26.05	57.70	67.33	99.71	81.97	6.75	8.78
$15,000 under $20,000	10.59	16.39	11.68	16.67	24.92	22.65	39.24	50.01	73.95	85.39	6.09	8.35
$20,000 under $25,000	10.75	18.97	11.72	15.97	21.24	20.20	42.13	57.54	63.47	67.85	5.78	8.62
$25,000 under $30,000	10.50	18.71	11.24	15.75	20.20	23.47	45.68	49.47	51.56	74.45	5.96	8.38
$30,000 under $40,000	7.39	12.83	8.29	11.18	16.40	15.66	35.68	41.48	62.76	56.10	4.06	5.85
$40,000 under $50,000	7.22	10.85	8.13	10.60	15.95	14.36	42.47	58.20	58.11	60.54	4.47	6.44
$50,000 under $75,000	5.12	7.91	5.74	7.49	11.77	10.56	22.25	34.74	42.34	41.06	3.06	4.27
$75,000 under $100,000	6.12	8.13	6.95	8.70	12.93	11.13	22.50	38.98	59.08	52.20	3.92	5.30
$100,000 under $200,000	3.43	5.17	3.63	5.17	7.31	7.62	14.73	34.37	20.07	28.78	2.25	3.06
$200,000 under $500,000	2.42	4.40	2.60	4.29	5.27	6.61	13.03	23.42	13.29	16.94	1.78	2.99
$500,000 under $1,000,000	1.71	3.98	1.82	3.79	3.83	5.93	9.64	21.22	8.67	12.86	1.25	2.61
$1,000,000 or more	0.74	1.08	0.79	1.12	1.79	2.09	3.41	5.10	2.75	2.19	0.58	0.61
Nontaxable returns, total	**5.73**	**6.98**	**4.91**	**4.23**	**6.94**	**5.34**	**31.15**	**14.77**	**31.59**	**13.92**	**3.30**	**2.97**

Footnotes at end of table.

Table 1.4CV–Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income –Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Schedule D–continued								Schedule D gain subject to 28 percent tax rate	
	Long-term capital loss		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc)		Long-term loss from other forms (4484, 6781, and 8824)			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	1.46	1.30	2.66	1.92	2.10	1.85	12.34	5.38	1.77	1.04
No adjusted gross income	6.18	2.80	8.30	3 66	8.79	3 43	39.89	21.37	-	-
$1 under $5,000	6.53	9 58	11 55	13.03	14 15	27.52	99.50	64.09	-	-
$5,000 under $10,000	7.02	8.70	11 23	11.47	11.29	15.95	66 22	43.78	-	-
$10,000 under $15,000	6.89	8.78	11.31	10 96	9 23	12.15	61.15	14.56	-	-
$15,000 under $20,000	7 25	8 81	12.81	11.22	9 08	12 88	67.96	63.99	-	-
$20,000 under $25,000	7.35	9 27	13.10	12.56	9 57	13 48	54 74	63.30	-	-
$25,000 under $30,000	8.07	10 02	14 66	14.44	10 28	15.94	45.85	87.57	-	-
$30,000 under $40,000	5 46	6 75	9 91	8 59	7 67	10.31	43 69	50.59	-	-
$40,000 under $50,000	6 08	8 00	11.99	11.37	8 63	12 07	57.99	75.66	-	-
$50,000 under $75,000	4 20	5 21	7.98	7.01	5.91	8 19	48 92	30 77	15.99	21.18
$75,000 under $100,000	5.20	6 66	9 96	9 01	7.57	10.26	54 36	39 46	10.62	15.34
$100,000 under $200,000	2 94	3.59	5.74	5.67	4.32	5.75	20 19	28.71	2.48	3.93
$200,000 under $500,000	2 20	3.17	4 19	4 99	3 55	6 21	13.10	15.57	2.08	3.59
$500,000 under $1,000,000	1 65	3.13	3 46	5.05	2.58	4.70	9 00	10.86	1.52	3.01
$1,000,000 or more	0 74	1 05	1.72	2 27	1 13	1.67	2.89	2 05	0.72	0.67
Taxable returns, total	1.59	1.58	3.05	2.44	2.28	1.98	13.40	5.88	1.77	1.04
No adjusted gross income	36 96	4 85	33.69	5.89	23 23	4 73	51.40	10 77	-	-
$1 under $5,000	12.25	19.75	32.30	44 59	35 25	50.37	-	-	-	-
$5,000 under $10,000	12.14	16.64	23 22	24 75	19 86	31.22	99.67	64.77	-	-
$10,000 under $15,000	9 05	13.38	16 49	17 19	12.38	17 25	99 96	99 96	-	-
$15,000 under $20,000	8.24	10 49	14.66	13 66	10.92	14 65	70 28	66 82	-	-
$20,000 under $25,000	7.74	10 17	14 05	14 10	10 23	14 37	55.03	87 65	-	-
$25,000 under $30,000	8.33	10.84	15 46	15 95	10.65	17.11	45.87	67.90	-	-
$30,000 under $40,000	5.54	7.07	10.12	9.03	7.82	10.61	47.37	51.07	-	-
$40,000 under $50,000	6.15	8.28	12 28	11.76	8 73	12.32	58 18	77.72	-	-
$50,000 under $75,000	4.22	5.47	8.04	7 47	5.94	8.06	50.71	34.23	15.99	21.18
$75,000 under $100,000	5 22	8.80	10.00	9.22	7 60	10.48	54.38	41.83	10.62	15.34
$100,000 under $200,000	2.94	3.65	5 75	5.83	4 33	5.79	20.21	28 81	2.48	3.93
$200,000 under $500,000	2.21	3.21	4 19	5 06	3.56	6 23	13.18	15.97	2.08	3.59
$500,000 under $1,000,000	1 65	3 18	3 46	5.11	2 58	4 74	9.03	12.05	1.52	3.01
$1,000,000 or more	0.75	1.06	1.72	2.30	1.13	1.67	2.90	2 11	0.72	0 67
Nontaxable returns, total	3.80	2.67	5.53	3.40	5.66	4.96	31.52	12.54	-	-

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income --Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of property other than capital assets				Total taxable IRA distributions		Pensions and annuities			
	Net gain		Net loss				Total		Taxable	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**3.63**	**4.36**	**3.52**	**4.03**	**1.94**	**3.11**	**0.92**	**1.51**	**0.95**	**1.40**
No adjusted gross income	9 95	7 03	9 35	6 49	18 08	25 62	8 40	11 80	8.59	11 52
$1 under $5,000	26 42	31 92	17 72	33 87	14 27	17.62	6 60	10.77	6 77	7 86
$5,000 under $10,000	17 05	27 38	18 44	30.78	7 70	10 80	3 58	6 50	3 63	4.52
$10,000 under $15,000	15 87	21 24	15 55	26 52	6 13	8 23	3 06	5.68	3.09	3 88
$15,000 under $20,000	15 63	23 15	18.36	25.78	6 13	8 71	3 24	4 44	3 28	4.17
$20,000 under $25,000	15 03	20 72	18 09	43 30	6 87	10 49	3.57	6.10	3 66	4 75
$25,000 under $30,000	17.83	28 12	19 55	33 52	7 55	11 42	3 83	5 55	3.91	5 22
$30,000 under $40,000	13 41	18 94	14 47	22 88	5 88	8 76	2 91	4 29	2 99	4 29
$40,000 under $50,000	13.38	18.54	16 43	28 43	6.43	11.46	3 26	5 37	3 38	4 92
$50,000 under $75,000	10 72	15 88	11 15	19 24	5 06	8 52	2 55	4 23	2 66	3 87
$75,000 under $100,000	13 27	16 67	14 37	18 37	7 37	12 54	3.90	5 34	4 13	5.78
$100,000 under $200,000	6 88	11 78	6 93	12 90	5 46	8 56	3 12	4 63	3 33	4 49
$200,000 under $500,000	6 15	16 52	4 65	7 95	5 44	11 03	3.34	6 05	3 76	5 96
$500,000 under $1,000,000	5 00	11 80	3 73	6 76	5 84	10 37	2 82	6 41	3 24	6.74
$1,000,000 or more	2 05	3 88	1 59	2 71	3.05	7.78	1 48	4 03	1 69	4 62
Taxable returns, total	**4.12**	**5.00**	**4.07**	**5.15**	**2.07**	**3.30**	**1.00**	**1.59**	**1.04**	**1.48**
No adjusted gross income	40 25	12 42	28 01	9 67	34 64	25 23	61.15	47 80	67 60	63 49
$1 under $5,000	98 61	64 80	49 89	71 93	54.31	54 97	33 02	66 71	33 03	41 96
$5,000 under $10,000	36.08	52 75	35 88	53 67	12 96	17 99	6 01	9 44	6.05	7 33
$10,000 under $15,000	24 30	36.37	24 16	47 87	7.65	10 43	3 76	7 22	3.79	4.65
$15,000 under $20,000	23 18	35 62	22 37	35 03	6 47	9 42	3 46	4 67	3 50	4 37
$20,000 under $25,000	17 18	24 92	20 98	47 12	7 05	10 81	3.67	6 21	3 75	4.82
$25,000 under $30,000	18 07	29 26	20 88	36 97	7 59	11 53	3 87	5 59	3 95	5.26
$30,000 under $40,000	13 71	19 81	14 83	25 24	5.94	8 87	2 93	4.31	3 01	4.32
$40,000 under $50,000	13 70	18 93	16 94	32 44	6.45	11 62	3 27	5 39	3 39	4 93
$50,000 under $75,000	10.76	16 02	11.34	21 45	5.07	8 53	2.56	4 24	2.66	3.88
$75,000 under $100,000	13 31	16 91	14 38	18 55	7.40	12 60	3 91	5 34	4 14	5 79
$100,000 under $200,000	6 89	11 81	6 94	13 08	5.46	8 57	3 12	4.64	3.33	4 49
$200,000 under $500,000	6 16	16 59	4 65	8.05	5 45	11 05	3.35	6.06	3 76	5 96
$500,000 under $1,000,000	5 01	11 88	3.73	6.80	5 84	10 40	2 83	6 42	3 24	6.75
$1,000,000 or more	2 05	3 89	1.59	2 78	3.06	7 86	1 48	4.03	1.69	4.62
Nontaxable returns, total	**7.94**	**7.72**	**7.03**	**6.13**	**5.64**	**7.49**	**2.69**	**4.62**	**2.76**	**3.80**

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Rent				Royalty				Farm rental			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	**1.62**	**1.73**	**1.68**	**1.94**	**3.65**	**4.97**	**16.72**	**20.56**	**5.40**	**6.99**	**12.10**	**17.88**
No adjusted gross income	8 73	6.19	6 68	5 87	14 25	17 88	44 20	57 89	35.08	44.69	41 85	45.77
$1 under $5,000	9 28	11.80	9 74	13 85	20 48	37 58	99.82	99 81	27 74	31.82	43.12	52 65
$5,000 under $10,000	6 21	7 99	7.94	10 74	18 68	24 26	98.21	84.80	20 82	24.54	42 80	49.78
$10,000 under $15,000	5 88	8 25	7.14	10.06	14 21	24 26	98 94	87.95	16 14	19 77	98 58	74.30
$15,000 under $20,000	6 40	8 56	7 22	8.54	15.88	26 08	70.74	97.18	16 23	19 09	37 42	47.42
$20,000 under $25,000	6.48	8 68	7.51	9 62	14 27	26.12	99 86	99.54	19 23	23.26	49.50	53 62
$25,000 under $30,000	7 16	9 59	7 21	9 22	18 49	28 84	99 95	99.95	22 30	25.02	36 90	48.35
$30,000 under $40,000	5 45	7 47	5 02	6.69	12.56	20 31	58.44	76 03	18 06	24 43	36 45	56 67
$40,000 under $50,000	5.99	8 24	5.94	7 89	13 90	32 16	51 96	61 01	17 92	22.38	41 16	48 68
$50,000 under $75,000	4 92	6 26	4 43	5 52	10.23	20.99	70 29	66.54	15 58	19 16	32 21	44 79
$75,000 under $100,000	6 41	7 66	5.94	6 73	13 86	23 77	41.36	50 48	20 53	26.11	59.37	48 36
$100,000 under $200,000	3 68	4 64	3.65	4 40	7.17	14 62	26.58	44 93	15 17	18 62	24 95	39 20
$200,000 under $500,000	3 09	4 28	3.54	4 69	5 15	14 36	20 15	30.01	16.16	26 45	24.59	49 78
$500,000 under $1,000,000	2 75	4 20	3 29	5 25	4 53	14.74	16 06	30.66	16 20	36 22	24.74	32.51
$1,000,000 or more	1 36	1 86	1.79	2 36	1 83	3.42	7 12	9 60	7 11	8.59	11 51	15.05
Taxable returns, total	**1.79**	**1.85**	**1.85**	**2.18**	**3.96**	**5.28**	**18.29**	**20.05**	**5.88**	**7.45**	**13.71**	**20.57**
No adjusted gross income	46 33	19 76	29 44	19 84	38.35	16 73	33 22	7 12	45 54	3 83	93.12	32.01
$1 under $5,000	46 99	54 28	69.95	69 92	50 07	58 89	-	-	57.94	63.07	-	-
$5,000 under $10,000	12.53	17 09	16 13	20 98	41 87	52 62	-	-	33.32	38 87	77.10	76.51
$10,000 under $15,000	8 13	11 22	10.25	13 99	17.68	29 92	99 70	91 62	22 60	26 40	99 88	94.78
$15,000 under $20,000	7 12	9 61	8.54	10 07	17 86	31.51	99 96	99.97	16 46	19.15	42 34	56 80
$20,000 under $25,000	6 85	9 35	7.96	10 41	15 12	28 24	99 86	99 54	20.35	24 22	52 01	58 12
$25,000 under $30,000	7 27	9 74	7.49	9 87	19 45	30 01	99 95	99 95	22 30	25.03	36 90	48 35
$30,000 under $40,000	5 54	7 61	5 12	6 97	12 87	21 29	62 29	77 37	18 07	24 69	36 45	56 67
$40,000 under $50,000	6 04	8 39	5 99	8 02	13 96	33 90	56.84	61.06	17.92	22 38	41.28	49 50
$50,000 under $75,000	4 93	6 28	4.45	5 58	10 24	21.08	70 47	68 53	15 58	19 16	32 23	44 85
$75,000 under $100,000	6.45	7 74	5.96	6 79	13.97	23 85	41.37	50 51	20 53	26.12	59 40	48.45
$100,000 under $200,000	3 68	4 65	3 65	4 41	7 18	14 65	26 85	46 09	15 17	18 62	24 98	39 24
$200,000 under $500,000	3 10	4 29	3.54	4 71	5.16	14 43	20 21	30 24	16 17	26 46	24 60	50.32
$500,000 under $1,000,000	2 75	4 20	3 30	5 30	4.54	14 74	16 09	30.73	16.22	36 23	24 74	32 51
$1,000,000 or more	1 36	1 86	1 79	2 38	1 83	3 42	7.13	9 71	7.12	8.59	11.51	15.05
Nontaxable returns, total	**3.91**	**4.52**	**3.92**	**4.29**	**9.25**	**12.86**	**35.90**	**53.13**	**13.47**	**16.97**	**25.74**	**29.01**

Footnotes at end of table

Table 1.4CV–Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income–Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total rental and royalty				Partnership and S corporation				Estate and trust			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	**1.48**	**1.64**	**1.73**	**2.02**	**1.74**	**1.05**	**2.61**	**1.65**	**5.20**	**4.81**	**15.91**	**7.08**
No adjusted gross income	7 87	6 38	6 62	5 96	11.43	7.05	6.53	2.68	25.31	13.18	26.88	15.98
$1 under $5,000	8 34	10 85	9 95	14 06	12.90	26 05	13.37	20.88	26.49	43 97	89.94	74 67
$5,000 under $10,000	5.82	7 40	7.99	11 00	10.79	12.82	13.26	18.81	23.10	27 69	80.36	87 80
$10,000 under $15,000	5.36	7 34	7 33	10 26	9 67	13 33	15 42	19.52	24.77	28.56	63 62	96 34
$15,000 under $20,000	5 82	7.67	7 23	8 64	9 60	13 32	12 80	17.42	25.18	30.77	**96.49	**88.15
$20,000 under $25,000	5 89	8 04	7.51	9.55	10.14	12 87	13 43	17.07	25.47	32 83	**	**
$25,000 under $30,000	6 67	8.80	7 09	9 25	9 54	12 25	13.62	18 73	27.32	39 24	65 75	63 69
$30,000 under $40,000	5 00	7 27	5 05	6 55	7 31	9 49	10.23	14.05	19 37	29 51	52.95	71 88
$40,000 under $50,000	5 51	7.85	5 93	7.78	7 44	10.09	10.40	14.11	21.25	36.75	56.70	61 67
$50,000 under $75,000	4 45	5 83	4 45	5.52	5.36	6.80	7.38	9.14	16.03	23.04	53.75	56.59
$75,000 under $100,000	5 87	7.28	5 96	6 67	6 22	7 35	9 64	10.10	17 63	21.76	57.70	75.83
$100,000 under $200,000	3 48	4 46	4 03	4 66	3 16	3 62	5.07	6.00	9 47	15.18	27.83	37.20
$200,000 under $500,000	2 84	4 22	4 69	6 41	2.18	2.78	3.57	4.19	7.22	15.29	16.35	27.52
$500,000 under $1,000,000	2 45	4.33	4 18	7.06	1.70	2.51	3.06	3.61	5.98	13 83	15.44	23.65
$1,000,000 or more	1.16	1 65	2.07	2 94	0 81	0 69	1 50	0.96	2 48	3.39	5.52	1.63
Taxable returns, total	**1.64**	**1.75**	**1.92**	**2.28**	**1.82**	**1.06**	**2.96**	**2.04**	**5.44**	**4.93**	**17.00**	**7.57**
No adjusted gross income	47 63	19.72	28 20	14.02	27.73	5 35	21 47	5.97	48.22	22.18	48.97	32.06
$1 under $5,000	29 47	38 61	97 94	92.01	24.78	31.93	35 27	53.85	30.11	41.11	-	-
$5,000 under $10,000	11 51	15.41	15.99	20 53	18 13	21.73	23.94	31.40	30.02	34 07	99.96	99.96
$10,000 under $15,000	7.31	9.92	10 64	14 54	13.31	17.61	23.26	28.42	27.62	32.11	83 90	95.82
$15,000 under $20,000	6 39	8 43	8 58	10 10	11 20	15.97	15 11	21.95	27.58	33.70	98.80	98.79
$20,000 under $25,000	6 23	8.59	7.94	10.26	11.18	14.09	15 68	21.34	26 69	35.13	-	-
$25,000 under $30,000	6.79	8 96	7 36	9 96	9 86	12 65	14.32	20.49	27.33	39.25	65.91	70.08
$30,000 under $40,000	5 08	7 43	5 15	6 81	7 44	9 68	10 48	15.84	19 52	29.62	52.98	72.24
$40,000 under $50,000	5 55	7 99	5 98	7 91	7 47	10 20	10 60	15.21	21.84	38.61	57.55	72.17
$50,000 under $75,000	4 45	5 85	4 47	5.59	5.39	8 86	7 45	9 70	16 21	23 06	56.86	59.69
$75,000 under $100,000	5 90	7.33	5 98	6 72	6 23	7 38	9.70	10.52	17.70	22.41	58.58	79.93
$100,000 under $200,000	3 49	4 47	4 03	4 67	3.17	3 62	5 08	6.15	9 52	15 21	27.89	40.10
$200,000 under $500,000	2 85	4.23	4 69	6 44	2.18	2.78	3.58	4 31	7.23	15.32	16.41	29.90
$500,000 under $1,000,000	2.45	4.33	4.19	7.18	1.70	2.51	3.06	3.75	5.98	13.84	15.48	23 65
$1,000,000 or more	1 18	1 66	2.07	2 97	0.81	0 69	1 50	0.98	2.48	3.39	5.53	1.64
Nontaxable returns, total	**3.62**	**4.32**	**3.95**	**4.34**	**6.09**	**7.49**	**5.19**	**2.75**	**17.82**	**16.74**	**39.32**	**16.34**

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of vanation for number of returns and amount (percent))

Size of adjusted gross income	Farm				Unemployment compensation		Social security benefits				Foreign-earned income exclusion	
	Net income		Net loss				Total		Taxable			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
All returns, total	**3.74**	**4.80**	**2.23**	**2.98**	**1.74**	**2.35**	**1.29**	**1.45**	**1.56**	**1.89**	**5.28**	**5.36**
No adjusted gross income	20.85	12.70	4 94	4 97	23 59	27.48	13 66	14.94	80.58	72.94	12 04	13 28
$1 under $5,000	21 07	29 84	13 26	17 52	10 24	12 04	6 81	7 96	43 64	46 21	13 89	15 73
$5,000 under $10,000	15.15	20.78	11 73	20 86	5 26	6 95	4 75	5.19	29 14	37 43	26 94	29 49
$10,000 under $15,000	14.10	23 66	10 33	15.40	4 69	6 20	4 60	5.11	28 66	40 61	22 88	25 22
$15,000 under $20,000	16.17	22.13	11 36	16.28	5 34	7 48	5 06	5 57	15 23	28 29	33.57	35 40
$20,000 under $25,000	14 21	22 04	10 41	12 69	5 71	7 60	5.16	5 81	7.10	11 46	33 42	37 80
$25,000 under $30,000	16 02	18 29	12.70	14 93	6 35	8 09	4 93	5.37	5.20	7.73	70 42	57.44
$30,000 under $40,000	12 22	19 40	9 04	11 10	4 98	6 35	3 77	4 37	3.78	4 66	28 01	26 60
$40,000 under $50,000	13 35	18 89	10 45	15 08	5 88	8 01	4 24	5 01	4 24	4 80	31.51	30 48
$50,000 under $75,000	12.05	11 21	9 10	10 88	5 44	7 19	3 46	3 91	3 46	3 86	23.04	18 56
$75,000 under $100,000	18 24	17.07	15 78	18 19	10 02	12 49	5 28	6 07	5 28	6 07	17.50	16.83
$100,000 under $200,000	10 39	11 93	9 78	11 47	11 14	12 99	3 84	4 11	3.84	4 11	13 03	12 60
$200,000 under $500,000	12 80	10 71	7 83	9.24	14 87	19 09	4 20	4 52	4.20	4 52	11 18	11.80
$500,000 under $1,000,000	12.10	14 46	6 60	8 36	18 92	22 99	3.56	4 05	3.56	4 05	12 28	12.94
$1,000,000 or more	6.76	9 97	3 32	3 89	14 30	16.74	1 88	2 17	1.88	2 17	7 43	8 01
Taxable returns, total	**4.50**	**5.30**	**2.98**	**3.87**	**2.05**	**2.73**	**1.40**	**1.57**	**1.57**	**1.91**	**8.42**	**7.50**
No adjusted gross income	14 44	16 04	45 65	11 61	98 62	99 35	70 25	64 28	61.56	60.32	-	-
$1 under $5,000	63 55	65.37	47 94	64 85	61.73	62.12	28 81	33.72	93.93	93 98	-	-
$5,000 under $10,000	29 30	41 28	26.98	43 21	9 98	12 92	8 06	8.67	49 62	55 57	99 95	99 95
$10,000 under $15,000	22 19	33 48	16 61	26 55	6.51	8.57	5 74	6 26	35.57	52 79	42 28	50 44
$15,000 under $20,000	22.21	31.66	14 66	20 79	6.70	9 55	5 38	5 89	15 87	29 65	49.78	52 39
$20,000 under $25,000	16 57	26 53	11.10	13 58	6 21	8 40	5 24	5.90	7 24	11.78	39 58	44 55
$25,000 under $30,000	16 21	18 43	12 77	15 10	6.39	8 15	4 97	5 43	5.25	7 84	70 42	57 44
$30,000 under $40,000	12 33	19 60	9 16	11 50	4 99	6 37	3 81	4 41	3 82	4.72	30 23	28 63
$40,000 under $50,000	13 44	18 95	10 54	15 47	5 88	8 01	4 26	5 04	4 26	4 83	34 03	33 30
$50,000 under $75,000	12 05	11 21	9 10	10 90	5 45	7 21	3 47	3 93	3 47	3 87	23.04	18 56
$75,000 under $100,000	18 25	17 07	15 81	16 25	10 03	12 52	5 30	6 08	5 30	6 08	18 11	17 39
$100,000 under $200,000	10.39	11.93	9 77	11 51	11 14	12 99	3 85	4 12	3 85	4 12	13 12	12 38
$200,000 under $500,000	12 80	10 71	7 85	9 32	14.88	19 10	4 20	4 53	4 20	4 53	11 22	11 84
$500,000 under $1,000,000	12 12	14 46	6 61	8 40	18 93	23.01	3 57	4 06	3 57	4 06	12.32	12 98
$1,000,000 or more	6.76	9 97	3 33	3 92	14 30	16.74	1 88	2 17	1.88	2 17	7.44	8 02
Nontaxable returns, total	**8.45**	**12.96**	**4.80**	**5.17**	**3.59**	**4.81**	**3.50**	**4.00**	**12.49**	**15.89**	**7.16**	**8.28**

Footnotes at end of table

Table 1.4CV–Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income --Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Other income				Net operating loss		Gambling earnings		Statutory adjustments					
	Net income		Net loss						Total		Primary IRA payments		Secondary IRA payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
All returns, total	**1.99**	**2.70**	**8.28**	**6.56**	**3.94**	**1.37**	**4.16**	**5.52**	**0.78**	**1.24**	**2.29**	**2.41**	**2.99**	**3.20**
No adjusted gross income	12.33	10 63	20 25	13 62	4 29	1 40	27 81	17 90	5 83	9.39	23 05	22 84	27 29	25.39
$1 under $5,000	6 49	11.13	32 31	50.05	15 80	23 14	21 50	23.98	3 92	9 14	16.16	17.56	47 28	51.55
$5,000 under $10,000	7 33	10 69	47 93	39 78	15 99	19.98	16 06	19.38	3.03	5 44	11 86	12 85	32 12	38.87
$10,000 under $15,000	8 24	12 00	33 31	41 54	22 07	24 58	14 17	16 46	3 29	4 90	9 94	10.52	16 52	17.10
$15,000 under $20,000	8 03	14 20	33 84	42.82	21 92	23.70	16.06	19.89	3 48	5.07	8.75	9 18	14 88	16 65
$20,000 under $25,000	9 26	16 26	49 09	47.73	31.37	26 92	14 79	18 28	3 66	5 81	7 23	7.75	11.19	12 46
$25,000 under $30,000	9 04	16 33	55 93	90 53	33.55	31.85	17 45	23 63	3 88	5 40	7.37	7 60	11 03	11 95
$30,000 under $40,000	6 86	12 00	31.24	34 90	24 00	23 70	13.38	16 96	2 76	4 46	5 43	5.93	7.58	8 03
$40,000 under $50,000	7 26	12 41	39 39	46.30	30.15	30.03	12.78	16 19	3.11	4 87	6.55	7.21	7.88	8 73
$50,000 under $75,000	5 49	10.01	23 86	24 68	24.58	27 42	10 29	15 82	2 63	4.26	6 81	7 00	8 24	8 98
$75,000 under $100,000	7.44	13 87	27.76	25.03	45 62	27.52	14 40	20 88	3.75	5.30	9 03	9 27	9 69	10.50
$100,000 under $200,000	4 89	8 58	15 67	13 84	19 84	16.72	11.36	15 84	2.30	3 06	5.93	6.06	5.94	6.41
$200,000 under $500,000	3 59	8 20	12 56	14 87	16 51	12 04	10 21	19 00	1.92	2 82	5.19	5.19	6 07	6 47
$500,000 under $1,000,000	2.82	8 23	10.73	14 31	15 53	10 56	9 52	20 38	1.68	3.40	4.95	4 99	5 65	6.19
$1,000,000 or more	1.28	2.79	5 01	6 55	5 77	2 87	4 98	8 58	0 83	1.87	3 08	3.13	3.56	3 97
Taxable returns, total	**2.19**	**2.92**	**9.74**	**7.50**	**9.96**	**2.35**	**4.54**	**5.80**	**0.96**	**1.33**	**2.39**	**2.50**	**3.10**	**3.30**
No adjusted gross income	29 75	9 55	21 27	4 45	24 83	2 07	29 73	2 73	23 03	25 82	74 97	75 27	82.16	87.14
$1 under $5,000	9 20	10 71	-	-	98 54	94 65	70 67	70.74	13 70	27 09	27.07	30.95	-	-
$5,000 under $10,000	12.61	17 68	88 98	72.77	39 08	56.12	35.33	38 95	6 47	10 86	16 02	17.07	62.29	62.29
$10,000 under $15,000	11.24	16 68	55.77	70.46	31 80	36 28	18 83	21.63	5.03	7.07	11.92	12 60	25.74	26 09
$15,000 under $20,000	9 41	17 16	48 36	68 56	31 08	30 57	17 47	21 98	4 44	6 38	9.44	9 90	17 93	19 81
$20,000 under $25,000	9 80	17.26	49 09	47.73	40 09	32 20	16.01	20.21	4.03	6.46	7 53	8 05	12.13	13.15
$25,000 under $30,000	9 27	16 93	55 97	90 53	37 02	40.73	17.73	23 09	3.96	5 54	7 44	7 69	11 26	12.26
$30,000 under $40,000	6.94	12 26	31.51	35.49	27.52	28 42	13 52	17 40	2.78	4.50	5.44	5 94	7 59	8 04
$40,000 under $50,000	7 29	12 65	40.57	52.44	31 84	29 42	12 80	16.22	3.13	4 92	6 57	7 24	7 91	8.78
$50,000 under $75,000	5.50	10.07	23 87	24 93	26.33	34 94	10.34	16 00	2 63	4.28	6.81	7.00	8 25	8.98
$75,000 under $100,000	7.44	13 89	28 67	25 60	49 46	30 08	14 40	20 88	3 75	5 32	9.03	9 27	9 69	10 50
$100,000 under $200,000	4 90	8 60	15 68	13.85	20.06	17.50	11 37	15 85	2.30	3 07	5.93	6 06	5.94	6 41
$200,000 under $500,000	3 60	8.23	12 59	14.97	17 06	12 65	10 26	19 37	1.93	2 82	5 19	5.19	6 07	6 47
$500,000 under $1,000,000	2.82	8 23	10.75	14.32	15 82	10 89	9 55	20.69	1.68	3.40	4 95	4.99	5.65	6.19
$1,000,000 or more	1.28	2.79	5 01	6.56	5 90	3 05	5 00	8 85	0.83	1.88	3 08	3 13	3 56	3.97
Nontaxable returns, total	**4.85**	**6.61**	**15.61**	**12.41**	**4.24**	**1.61**	**10.05**	**12.89**	**1.72**	**3.22**	**8.40**	**8.95**	**11.26**	**12.82**

Footnotes at end of table

Table 1.4CV–Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income –Continued

(All figures are estimates based on samples–money amounts are in thousands of dollars.)

Size of adjusted gross income	Statutory adjustments–continued													
	Moving expenses adjustment		Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Self-employed health insurance deduction		Other adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	**5.22**	**7.45**	**0.75**	**1.13**	**2.78**	**2.46**	**5.30**	**10.13**	**5.79**	**5.33**	**1.83**	**2.01**	**13.09**	**15.32**
No adjusted gross income	45.32	60.46	6.44	6.85	37.50	56.50	27.87	26.99	29.39	25.13	12.90	12.40	67.09	47.22
$1 under $5,000	50.02	51.80	4.00	5.76	45.22	56.53	24.05	35.75	70.54	72.09	11.91	13.43	63.52	76.34
$5,000 under $10,000	27.67	32.23	3.12	3.73	50.17	60.79	18.01	35.39	27.14	28.67	9.07	10.41	63.17	66.94
$10,000 under $15,000	19.05	26.40	3.46	4.29	30.45	32.05	16.91	29.06	30.54	34.11	7.57	9.58	-	-
$15,000 under $20,000	21.15	28.32	3.74	4.84	27.07	32.24	15.68	28.65	30.19	39.59	7.56	8.42	52.86	54.97
$20,000 under $25,000	20.22	22.69	4.09	5.68	23.30	24.17	19.25	29.06	22.45	22.72	8.02	9.37	59.73	57.86
$25,000 under $30,000	19.48	25.59	4.44	8.22	23.81	26.99	23.05	43.03	26.54	29.07	8.38	10.89	50.01	62.54
$30,000 under $40,000	15.25	22.92	3.08	4.31	14.87	18.73	15.80	23.73	17.66	21.18	6.21	6.67	36.50	42.53
$40,000 under $50,000	16.01	18.40	3.52	4.90	13.39	15.87	17.46	38.13	21.11	25.79	6.74	7.03	29.43	55.96
$50,000 under $75,000	12.10	17.16	2.88	3.89	8.12	9.47	14.51	20.64	15.06	21.02	5.35	6.24	29.61	39.39
$75,000 under $100,000	16.06	27.93	4.19	5.01	8.23	10.49	19.49	35.19	18.46	18.71	8.80	8.06	43.00	45.40
$100,000 under $200,000	13.51	18.37	2.51	2.77	3.84	4.28	17.06	27.50	11.29	12.51	3.66	4.25	26.24	33.10
$200,000 under $500,000	18.25	20.12	2.16	2.62	3.28	3.56	16.13	23.54	8.00	8.31	3.10	3.56	33.91	39.11
$500,000 under $1,000,000	19.73	27.96	2.03	3.29	3.79	4.25	15.41	25.44	6.75	8.70	2.92	3.43	32.13	49.55
$1,000,000 or more	9.88	13.45	1.02	1.64	2.43	3.07	8.35	26.75	3.19	3.81	1.49	1.93	15.07	6.12
Taxable returns, total	**5.44**	**7.74**	**0.99**	**1.29**	**2.79**	**2.47**	**5.90**	**11.70**	**6.01**	**5.54**	**2.02**	**2.18**	**13.88**	**16.26**
No adjusted gross income	-	-	27.06	14.28	33.86	39.33	21.97	1.09	40.25	41.52	41.00	31.40	**	**
$1 under $5,000	-	-	16.22	20.36	-	-	39.80	46.21	-	-	-	-	-	-
$5,000 under $10,000	38.38	50.21	6.93	8.58	63.18	72.62	35.99	81.83	42.23	42.57	16.69	18.10	**76.35	**87.77
$10,000 under $15,000	23.52	33.66	5.55	8.86	35.16	38.56	22.04	31.31	34.23	40.50	11.00	14.82	-	-
$15,000 under $20,000	23.38	31.61	5.05	6.58	28.33	32.49	17.08	30.14	31.44	42.04	10.01	11.38	59.47	56.62
$20,000 under $25,000	21.30	24.65	4.63	6.55	24.87	25.36	20.03	30.74	23.27	24.06	9.10	11.02	63.24	61.75
$25,000 under $30,000	19.49	25.60	4.57	6.41	24.47	27.89	24.33	45.22	26.54	29.07	8.66	11.35	57.78	73.93
$30,000 under $40,000	15.42	22.24	3.11	4.38	14.94	18.41	15.95	24.09	17.86	22.05	6.31	6.80	36.50	42.53
$40,000 under $50,000	16.04	18.48	3.54	4.94	13.54	15.94	17.51	38.38	21.45	27.04	6.80	7.13	29.43	55.96
$50,000 under $75,000	12.10	17.16	2.89	3.91	8.13	9.50	14.51	20.64	15.06	21.04	5.37	6.26	29.61	39.39
$75,000 under $100,000	16.06	27.93	4.20	5.01	8.23	10.49	19.50	35.22	18.50	18.97	6.81	8.08	43.00	45.40
$100,000 under $200,000	13.51	18.37	2.51	2.78	3.84	4.28	17.06	27.51	11.32	12.60	3.66	4.25	26.24	33.10
$200,000 under $500,000	16.25	20.14	2.16	2.62	3.28	3.56	16.14	23.59	8.01	8.33	3.10	3.56	33.91	39.11
$500,000 under $1,000,000	19.73	27.96	2.03	3.29	3.79	4.25	15.42	25.46	6.75	8.71	2.92	3.44	32.13	49.55
$1,000,000 or more	9.88	13.45	1.02	1.64	2.43	3.07	8.39	26.89	3.20	3.82	1.49	1.93	15.07	6.12
Nontaxable returns, total	**18.34**	**26.89**	**1.74**	**2.52**	**24.00**	**25.64**	**12.08**	**19.11**	**21.49**	**17.94**	**4.75**	**5.43**	**38.27**	**39.68**

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns, total	**0.24**	**0.31**	**1.36**	**1.42**	**0.56**	**0.55**	**0.29**	**0.29**	**0.24**	**0.22**	**0.25**	**0.24**
No adjusted gross income	-	-	-	-	-	-	3.06	3.06	-	-	53.72	36.87
$1 under $5,000	1.38	1.56	5.44	5.55	9.16	10.40	2.28	2.28	2.93	4.08	2.97	5.11
$5,000 under $10,000	1.42	1.43	3.41	3.47	6.22	7.64	1.68	1.67	2.21	2.70	2.21	2.74
$10,000 under $15,000	1.46	1.45	3.24	3.36	4.72	5.77	1.56	1.56	1.70	2.02	1.70	3.21
$15,000 under $20,000	1.66	1.65	3.80	3.96	4.24	5.18	1.72	1.73	1.62	1.90	1.62	1.90
$20,000 under $25,000	1.87	1.85	4.67	4.91	3.86	5.37	1.86	1.86	1.70	1.90	1.70	1.90
$25,000 under $30,000	2.22	2.20	5.67	5.89	3.63	3.95	2.11	2.11	1.89	2.06	1.89	2.06
$30,000 under $40,000	1.53	1.57	5.03	5.35	2.25	2.52	1.42	1.42	1.12	1.19	1.12	1.23
$40,000 under $50,000	2.18	2.22	6.09	6.56	2.20	2.41	1.69	1.69	1.43	1.48	1.43	1.53
$50,000 under $75,000	2.35	2.37	5.48	5.77	1.40	1.55	1.28	1.28	1.09	1.10	1.09	1.13
$75,000 under $100,000	5.45	5.53	9.91	10.70	1.94	2.13	2.00	2.00	1.75	1.78	1.75	1.81
$100,000 under $200,000	5.95	6.13	10.13	10.86	1.56	1.56	1.68	1.71	1.48	1.29	1.48	1.25
$200,000 under $500,000	5.61	5.70	11.13	11.17	1.45	1.49	1.57	3.25	1.37	1.16	1.37	1.13
$500,000 under $1,000,000	4.90	4.97	10.35	10.68	1.07	1.49	1.20	-	0.98	1.01	0.98	1.02
$1,000,000 or more	2.86	2.91	6.72	6.93	0.54	0.53	0.64	-	0.50	0.31	0.50	0.31
Taxable returns, total	**0.49**	**0.52**	**1.61**	**1.68**	**0.58**	**0.53**	**0.37**	**0.37**	**0.27**	**0.22**	**0.27**	**0.24**
No adjusted gross income	-	-	-	-	-	-	25.07	24.97	-	-	58.79	40.76
$1 under $5,000	2.97	3.74	55.30	56.12	39.77	47.54	39.98	39.98	2.97	4.08	2.97	5.12
$5,000 under $10,000	2.33	2.35	5.71	5.73	13.33	14.09	2.80	2.80	2.29	2.74	2.29	2.78
$10,000 under $15,000	2.00	2.00	3.91	4.02	7.12	7.90	2.02	2.02	1.93	2.16	1.93	3.45
$15,000 under $20,000	2.03	2.02	3.86	4.02	5.34	5.50	1.98	1.98	1.89	2.09	1.89	2.09
$20,000 under $25,000	1.97	1.96	4.69	4.93	4.30	4.46	1.93	1.93	1.78	1.95	1.78	1.95
$25,000 under $30,000	2.22	2.21	5.67	5.89	3.76	3.93	2.12	2.12	1.90	2.06	1.90	2.06
$30,000 under $40,000	1.53	1.57	5.04	5.36	2.27	2.39	1.42	1.42	1.13	1.19	1.13	1.23
$40,000 under $50,000	2.18	2.22	6.09	6.56	2.21	2.38	1.70	1.70	1.43	1.48	1.43	1.53
$50,000 under $75,000	2.35	2.37	5.48	5.77	1.41	1.53	1.28	1.28	1.09	1.10	1.09	1.13
$75,000 under $100,000	5.45	5.53	9.91	10.70	1.95	2.12	2.00	2.00	1.75	1.78	1.75	1.81
$100,000 under $200,000	5.97	6.14	10.13	10.86	1.56	1.56	1.68	1.71	1.48	1.29	1.48	1.25
$200,000 under $500,000	5.62	5.70	11.13	11.17	1.45	1.50	1.57	3.25	1.37	1.16	1.37	1.13
$500,000 under $1,000,000	4.90	4.97	10.36	10.69	1.07	1.50	1.20	-	0.98	1.01	0.98	1.02
$1,000,000 or more	2.86	2.91	6.72	6.93	0.54	0.54	0.64	-	0.50	0.31	0.50	0.31
Nontaxable returns, total	**0.88**	**0.88**	**2.85**	**2.96**	**3.07**	**4.16**	**0.95**	**0.95**	**2.19**	**2.86**	**2.20**	**2.95**

** CV's not available because data combined to avoid disclosure of information for specific taxpayers

NOTE Detail may not add to totals because of rounding

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**34,007,717**	**2,542,780,809**	**30,030,254**	**1,859,664,625**	**28,756,851**	**84,857,058**	**3,008,914**	**36,982,465**	**13,469,299**	**65,384,510**	**16,507,049**	**11,472,465**
Under $5,000	219,764	611,936	75,638	802,295	177,620	314,125	14,997	82,468	86,888	177,938	36,319	14,884
$5,000 under $10,000	519,196	4,197,029	216,118	2,068,213	397,112	874,294	45,391	389,546	213,222	441,063	88,942	42,982
$10,000 under $15,000	930,474	11,734,061	486,307	5,224,731	718,193	1,462,277	64,498	431,883	329,201	822,595	220,570	74,419
$15,000 under $20,000	1,215,854	21,437,941	794,876	12,505,817	884,414	1,887,244	73,710	828,237	353,573	955,781	375,582	134,195
$20,000 under $25,000	1,536,831	34,596,916	1,221,535	24,606,299	1,091,335	1,937,065	65,514	287,836	408,145	913,627	539,894	196,792
$25,000 under $30,000	1,789,527	49,389,264	1,542,513	38,385,658	1,266,152	1,538,340	94,828	799,444	500,646	997,949	753,148	309,359
$30,000 under $35,000	2,034,649	66,257,598	1,819,391	53,903,609	1,534,859	1,738,008	89,099	580,694	502,225	1,066,938	978,968	405,682
$35,000 under $40,000	2,162,732	81,110,007	1,999,237	68,606,459	1,667,585	2,165,288	95,652	544,927	616,429	1,087,590	1,097,245	434,971
$40,000 under $45,000	2,323,902	98,860,284	2,110,489	81,121,713	1,828,271	2,292,671	118,824	645,534	629,383	1,257,926	1,148,289	514,316
$45,000 under $50,000	2,133,347	101,188,755	2,009,374	87,358,880	1,777,242	1,915,446	102,769	441,387	636,042	1,231,901	1,121,057	496,996
$50,000 under $55,000	2,291,162	120,320,249	2,114,145	101,706,870	1,931,151	2,117,500	113,852	845,790	648,262	1,616,687	1,205,331	590,924
$55,000 under $60,000	2,188,374	125,681,710	2,060,888	108,264,497	1,854,791	2,621,014	110,050	807,057	759,390	1,780,732	1,248,026	648,038
$60,000 under $75,000	5,038,706	337,108,142	4,740,662	286,873,500	4,511,279	6,311,429	370,630	2,149,354	1,982,051	4,387,801	2,698,690	1,368,727
$75,000 under $100,000	4,651,248	397,374,797	4,370,535	333,072,104	4,315,335	8,580,202	438,809	3,209,905	2,341,280	5,722,691	2,521,924	1,574,543
$100,000 under $200,000	3,781,208	494,336,338	3,440,430	365,752,870	3,625,660	15,678,602	710,279	7,690,197	2,475,320	13,665,361	1,872,121	1,903,240
$200,000 under $500,000	946,203	273,679,725	818,307	166,557,991	932,944	11,826,535	356,228	7,141,078	765,692	10,415,589	464,581	1,203,982
$500,000 under $1,000,000	164,177	110,530,671	140,325	56,255,718	162,904	5,908,802	89,739	3,609,769	146,576	5,455,662	88,412	534,908
$1,000,000 or more	80,362	214,385,387	69,486	86,799,402	80,005	15,688,218	53,843	6,697,357	74,973	13,386,677	47,950	1,023,506
Taxable returns, total	**32,015,791**	**2,510,127,262**	**28,920,740**	**1,840,914,303**	**27,221,893**	**80,378,490**	**2,861,261**	**35,146,836**	**12,789,150**	**62,726,457**	**16,004,364**	**11,174,848**
Nontaxable returns, total	**1,991,925**	**32,653,546**	**1,109,514**	**18,750,323**	**1,534,957**	**4,478,568**	**147,653**	**1,835,629**	**680,149**	**2,658,053**	**502,685**	**297,617**

Size of adjusted gross income	Alimony received		Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions		Taxable pensions and annuities	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**209,091**	**2,828,472**	**7,360,920**	**120,291,126**	**10,714,129**	**132,762,020**	**943,722**	**-634,574**	**1,930,478**	**20,343,140**	**6,294,573**	**93,044,290**
Under $5,000	*2,424	*7,471	70,140	13,026	73,814	18,959	12,906	-133,575	13,191	34,569	41,735	152,894
$5,000 under $10,000	*5,002	*20,242	147,363	417,435	181,507	97,725	15,134	-18,703	53,798	230,976	149,290	878,804
$10,000 under $15,000	24,780	198,816	223,789	1,381,174	258,189	205,871	19,122	-15,650	120,079	513,594	313,507	2,246,427
$15,000 under $20,000	11,315	71,398	302,846	1,996,980	296,672	324,466	20,667	-28,124	122,744	568,949	392,605	3,708,107
$20,000 under $25,000	24,393	177,775	359,610	2,774,330	310,004	608,797	32,115	15,904	95,474	527,133	314,807	3,250,341
$25,000 under $30,000	18,916	188,507	397,551	2,799,128	373,674	599,400	45,732	-67,804	73,803	482,116	337,735	3,901,711
$30,000 under $35,000	25,958	207,188	385,866	2,974,631	403,073	669,654	23,647	40,756	74,433	491,110	347,696	4,470,668
$35,000 under $40,000	13,431	210,987	467,014	3,461,101	441,823	881,681	37,890	-72,790	113,168	514,661	326,688	3,318,643
$40,000 under $45,000	15,979	166,123	487,433	4,245,085	476,345	933,080	31,594	-18,021	110,688	892,677	383,064	5,642,824
$45,000 under $50,000	18,027	220,347	456,924	2,885,338	472,891	942,053	35,138	-129,877	101,280	792,424	318,561	4,144,755
$50,000 under $55,000	10,552	159,901	446,582	4,618,783	448,504	1,216,782	35,327	-5,072	108,901	884,723	390,052	5,451,202
$55,000 under $60,000	12,813	316,369	397,382	3,536,211	551,658	1,306,549	38,593	13,663	91,124	864,959	348,726	4,415,577
$60,000 under $75,000	*7,050	*117,838	972,292	10,754,495	1,469,139	4,336,592	119,498	-65,624	268,897	2,940,761	926,116	14,631,388
$75,000 under $100,000	7,146	296,352	977,580	15,419,870	1,832,438	6,602,522	110,836	-75,479	254,203	2,987,036	799,838	14,399,506
$100,000 under $200,000	8,783	298,828	928,021	32,526,882	2,165,822	19,133,193	194,060	114,193	252,316	4,630,947	692,649	15,945,919
$200,000 under $500,000	2,442	127,047	276,963	21,280,061	738,385	21,741,521	116,438	-17,738	62,212	2,114,900	168,505	4,442,671
$500,000 under $1,000,000	*204	*14,950	43,212	5,373,061	144,852	13,646,891	32,957	-96,555	9,495	508,969	28,301	1,209,042
$1,000,000 or more	75	28,333	20,352	3,833,533	75,340	59,498,265	24,068	-74,077	4,672	362,634	14,697	833,613
Taxable returns, total	**190,345**	**2,678,863**	**6,681,919**	**116,465,055**	**10,085,340**	**131,036,232**	**866,408**	**-280,495**	**1,756,124**	**19,352,602**	**5,760,928**	**89,173,630**
Nontaxable returns, total	**18,746**	**149,608**	**679,001**	**3,826,071**	**628,789**	**1,725,788**	**77,314**	**-354,079**	**174,354**	**990,538**	**533,644**	**3,870,660**

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**2,955,787**	**31,945,338**	**3,463,067**	**22,193,536**	**208,076**	**1,477,836**	**3,733,308**	**125,039,657**	**329,540**	**5,135,724**	**618,974**	**-3,457,421**
Under $5,000	27,902	102,585	38,560	215,508	*1,595	*-240	32,296	-234,931	*1,799	*-2,278	7,411	-159,215
$5,000 under $10,000	65,092	218,523	52,572	386,739	*1,241	*6,707	52,591	-178,119	5,264	-11,041	17,510	-251,669
$10,000 under $15,000	105,296	545,063	94,838	500,831	8,683	39,776	52,708	-76,457	6,562	24,308	26,344	-313,350
$15,000 under $20,000	103,377	377,812	98,229	609,181	*6,104	*23,715	87,023	-70,793	10,259	26,321	27,427	-170,638
$20,000 under $25,000	128,090	690,018	132,069	739,157	*6,066	*53,188	102,851	-173,915	13,573	78,399	20,215	50,893
$25,000 under $30,000	111,875	472,106	146,427	723,540	9,592	69,092	120,093	68,800	7,528	13,068	31,474	-50,685
$30,000 under $35,000	119,333	542,467	198,289	1,143,750	4,579	5,060	116,617	376,487	13,266	4,809	18,406	64,170
$35,000 under $40,000	143,253	763,117	190,831	1,125,898	*6,773	*80,252	109,611	377,207	18,487	117,838	37,673	-195,270
$40,000 under $45,000	124,798	557,255	161,362	696,289	11,665	29,973	160,690	449,525	8,744	22,523	46,345	-85,326
$45,000 under $50,000	153,965	890,670	161,945	978,309	7,413	59,730	125,005	456,776	11,936	72,096	32,111	-199,228
$50,000 under $55,000	131,842	723,119	184,778	931,645	15,254	47,989	153,400	631,504	8,361	32,186	27,464	-84,439
$55,000 under $60,000	152,780	875,542	220,689	1,172,632	7,921	91,149	146,989	891,998	12,063	69,987	49,996	-223,446
$60,000 under $75,000	336,392	2,156,215	473,149	2,808,557	30,500	22,244	391,808	2,827,267	32,598	170,746	69,858	-235,491
$75,000 under $100,000	390,631	3,455,331	546,306	3,313,351	37,896	338,378	509,090	5,389,685	46,228	254,969	80,782	-289,560
$100,000 under $200,000	548,277	6,996,564	560,721	3,782,650	38,398	436,801	926,955	20,043,046	76,360	1,111,741	91,047	-373,194
$200,000 under $500,000	229,739	6,034,079	152,365	1,868,955	11,283	139,427	467,751	29,554,685	39,657	915,458	26,277	-430,702
$500,000 under $1,000,000	52,288	2,785,129	31,609	597,261	1,970	22,187	113,304	18,512,801	9,250	631,004	6,868	-208,656
$1,000,000 or more	30,856	3,759,742	18,329	599,285	1,143	12,410	64,526	46,394,091	7,605	1,603,589	3,764	-301,615
Taxable returns, total	**2,719,287**	**30,518,701**	**3,218,260**	**20,172,268**	**195,201**	**1,406,781**	**3,506,246**	**126,524,751**	**312,687**	**5,095,228**	**554,326**	**-2,629,478**
Nontaxable returns, total	**236,500**	**1,426,636**	**244,806**	**2,021,269**	**12,875**	**71,054**	**227,062**	**-1,485,095**	**16,853**	**40,497**	**64,648**	**-827,943**

Size of adjusted gross income	Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	**2,091,929**	**6,238,523**	**2,965,176**	**24,349,198**	**53,076**	**2,519,208**	**2,297,442**	**11,358,159**	**8,092,157**	**27,930,152**
Under $5,000	*5,297	*15,661	1,577	4,901	*3	*218	17,078	15,978	57,571	95,461
$5,000 under $10,000	41,486	118,252	7,984	25,500	*3,328	*135,169	25,292	10,765	141,761	176,460
$10,000 under $15,000	76,653	287,489	17,118	71,489	*2,613	*50,531	49,819	-22,884	247,825	372,949
$15,000 under $20,000	98,884	245,692	41,785	151,217	*2,877	*139,487	60,496	151,087	322,474	486,448
$20,000 under $25,000	118,806	310,280	128,382	142,988	*2,865	*181,113	69,719	146,403	401,367	779,488
$25,000 under $30,000	138,149	470,169	188,017	461,044	*1,086	*34,985	98,124	243,231	453,326	826,587
$30,000 under $35,000	144,644	488,495	216,293	669,980	*1,434	*80,204	97,998	221,812	472,509	975,013
$35,000 under $40,000	174,885	469,308	182,206	827,962	*3,474	*50,740	103,328	38,932	456,643	917,204
$40,000 under $45,000	189,849	606,924	248,840	1,534,287	*1,433	*46,381	106,434	293,991	527,579	954,146
$45,000 under $50,000	167,193	471,706	178,641	1,322,407	*3,983	*221,405	113,038	213,233	492,344	799,580
$50,000 under $55,000	160,436	475,429	196,483	1,657,944	*1,433	*75,540	116,380	224,121	427,079	919,251
$55,000 under $60,000	144,029	493,271	169,686	1,478,709	*1,937	*95,155	149,845	378,397	392,828	822,307
$60,000 under $75,000	288,080	775,570	446,391	4,397,746	2,984	159,473	314,002	598,357	919,544	2,392,207
$75,000 under $100,000	226,677	621,084	394,474	4,456,815	4,540	236,706	351,953	1,236,755	1,004,440	3,708,799
$100,000 under $200,000	103,153	335,764	397,400	5,008,070	13,009	651,866	398,036	1,810,505	1,181,633	7,162,525
$200,000 under $500,000	12,524	48,767	117,591	1,655,082	4,551	260,753	161,568	2,330,337	459,611	4,787,600
$500,000 under $1,000,000	969	3,879	21,025	302,397	856	53,885	39,718	1,078,269	87,460	1,077,143
$1,000,000 or more	216	782	11,284	180,660	670	45,601	24,613	2,388,868	46,163	676,982
Taxable returns, total	**1,961,739**	**5,825,537**	**2,860,156**	**23,834,542**	**44,970**	**2,172,040**	**2,178,112**	**11,142,525**	**7,441,497**	**26,797,357**
Nontaxable returns, total	**130,190**	**412,987**	**105,020**	**514,656**	**8,106**	**347,169**	**119,329**	**215,633**	**650,660**	**1,132,795**

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions											
	Total in taxable income	Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Taxes paid deduction		
										Total		
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	
All returns, total	**527,374,034**	**3,709,717**	**15,557,237**	**5,351,066**	**26,964,295**	**5,351,066**	**41,364,474**	**5,351,066**	**14,400,179**	**33,530,277**	**188,643,888**	
Under $5,000	2,159,134	-	-	126,520	707,397	126,520	734,314	126,520	26,918	198,879	469,435	
$5,000 under $10,000	5,089,708	-	-	344,284	2,032,441	344,284	2,240,719	344,284	208,277	472,086	891,930	
$10,000 under $15,000	9,210,346	-	-	577,099	3,228,439	577,099	3,771,829	577,099	543,390	859,366	1,707,450	
$15,000 under $20,000	12,212,870	-	-	563,250	3,312,924	563,250	4,053,805	563,250	740,881	1,131,358	2,184,535	
$20,000 under $25,000	14,768,175	-	-	547,077	2,136,431	547,077	3,055,828	547,077	919,397	1,500,495	3,197,420	
$25,000 under $30,000	17,745,680	-	-	487,647	1,794,559	487,647	2,804,562	487,647	1,010,003	1,751,732	4,233,163	
$30,000 under $35,000	20,725,551	-	-	454,300	1,893,930	454,300	2,998,750	454,300	1,104,820	2,003,364	5,383,050	
$35,000 under $40,000	22,818,414	-	-	433,802	1,672,057	433,802	2,889,006	433,802	1,216,948	2,136,182	6,278,110	
$40,000 under $45,000	25,899,602	-	-	401,257	1,398,460	401,257	2,676,534	401,257	1,278,073	2,304,780	7,200,026	
$45,000 under $50,000	25,410,736	-	-	277,483	1,374,791	277,483	2,360,615	277,483	985,823	2,114,818	7,400,773	
$50,000 under $55,000	27,638,774	-	-	231,802	1,143,271	231,802	2,051,646	231,802	908,374	2,277,191	8,729,375	
$55,000 under $60,000	27,250,206	25,668	987	191,377	859,749	191,377	1,685,137	191,377	825,388	2,178,668	9,121,625	
$60,000 under $75,000	69,840,180	41,663	10,260	367,203	1,942,784	367,203	3,772,649	367,203	1,829,865	5,022,042	24,006,708	
$75,000 under $100,000	78,996,306	28,002	23,412	220,370	1,574,821	220,370	2,971,945	220,370	1,397,124	4,627,045	28,875,805	
$100,000 under $200,000	89,314,615	2,423,975	2,189,996	114,112	1,373,818	114,112	2,448,499	114,112	1,074,682	3,764,823	36,303,438	
$200,000 under $500,000	40,385,814	945,935	4,968,252	12,168	426,059	12,168	680,854	12,168	254,795	943,720	20,409,914	
$500,000 under $1,000,000	13,678,409	164,162	2,734,039	1,138	74,085	1,138	128,272	1,138	54,186	163,668	8,237,589	
$1,000,000 or more	24,229,514	80,312	5,630,291	179	18,278	179	39,513	179	21,235	80,061	14,013,540	
Taxable returns, total	**493,990,066**	**3,707,017**	**15,541,401**	**4,166,685**	**15,126,797**	**4,166,685**	**28,192,164**	**4,166,685**	**13,065,366**	**31,724,847**	**183,971,163**	
Nontaxable returns, total	**33,383,969**	**2,700**	**15,837**	**1,184,381**	**11,837,498**	**1,184,381**	**13,172,311**	**1,184,381**	**1,334,813**	**1,805,430**	**4,672,724**	

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued								Interest paid deduction			
	State and local income taxes		Real estate taxes		Personal property taxes		Other taxes		Total		Home mortgage interest	
											Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**28,640,536**	**113,996,119**	**30,110,701**	**66,999,956**	**15,648,514**	**6,204,121**	**3,878,649**	**1,443,692**	**28,704,828**	**215,077,974**	**28,350,260**	**203,074,312**
Under $5,000	80,450	54,961	168,975	391,822	71,266	18,835	16,251	3,817	153,736	862,812	147,043	840,108
$5,000 under $10,000	272,033	122,699	371,092	648,529	195,094	108,564	39,026	12,137	306,206	1,520,421	299,288	1,477,380
$10,000 under $15,000	508,796	334,842	722,929	1,272,777	334,610	79,703	84,555	20,127	592,261	2,903,138	577,044	2,841,227
$15,000 under $20,000	838,443	556,602	944,839	1,501,818	447,434	105,842	79,201	20,273	829,245	4,412,869	824,149	4,339,377
$20,000 under $25,000	1,191,751	1,054,449	1,260,019	1,945,221	593,665	162,677	153,413	35,074	1,191,817	5,935,263	1,174,437	5,794,838
$25,000 under $30,000	1,460,418	1,656,886	1,492,768	2,276,895	802,355	239,568	220,098	59,814	1,484,148	8,046,633	1,471,084	7,912,936
$30,000 under $35,000	1,718,577	2,387,264	1,722,447	2,652,172	878,853	254,524	246,119	89,091	1,665,883	9,102,617	1,650,722	8,917,805
$35,000 under $40,000	1,858,618	3,022,404	1,871,017	2,908,291	983,600	285,747	235,930	61,668	1,858,005	10,201,418	1,843,132	10,099,029
$40,000 under $45,000	2,020,719	3,662,833	1,978,561	3,139,984	1,078,926	343,529	242,682	53,680	1,961,145	11,382,705	1,937,831	11,218,970
$45,000 under $50,000	1,840,830	3,729,489	1,915,823	3,250,992	1,048,598	355,313	225,976	64,980	1,868,742	11,607,501	1,864,796	11,403,695
$50,000 under $55,000	2,007,419	4,714,599	2,041,509	3,558,432	1,088,055	410,151	241,076	46,193	2,017,516	12,277,109	2,004,800	12,065,902
$55,000 under $60,000	1,949,169	5,097,670	2,013,223	3,592,010	985,337	358,321	259,586	73,624	1,950,611	12,168,036	1,942,110	12,004,578
$60,000 under $75,000	4,424,218	13,376,675	4,627,889	9,416,611	2,535,055	1,016,880	599,123	196,542	4,471,385	30,411,266	4,437,292	29,873,057
$75,000 under $100,000	4,120,415	17,114,071	4,336,318	10,590,219	2,249,009	991,767	538,715	179,748	4,126,376	33,734,469	4,099,002	32,806,297
$100,000 under $200,000	3,289,114	22,946,564	3,520,874	12,186,619	1,819,253	908,827	515,431	261,428	3,244,240	36,072,201	3,164,373	34,340,943
$200,000 under $500,000	836,468	14,897,555	889,898	5,050,901	429,789	330,380	141,762	131,078	784,946	14,555,122	743,103	12,572,067
$500,000 under $1,000,000	149,366	6,657,065	156,172	1,430,322	72,944	101,063	25,643	49,139	134,303	4,209,572	119,012	2,931,764
$1,000,000 or more	73,730	12,609,492	76,346	1,186,339	34,671	132,428	14,061	85,280	64,264	5,674,821	51,043	1,634,340
Taxable returns, total	**27,519,294**	**113,095,290**	**28,507,822**	**63,576,643**	**14,902,724**	**5,908,373**	**3,710,515**	**1,390,856**	**27,238,859**	**203,031,461**	**26,906,977**	**192,044,314**
Nontaxable returns, total	**1,121,242** *	**900,829**	**1,602,878**	**3,423,313**	**745,790**	**295,747**	**168,134**	**52,836**	**1,465,969**	**12,046,513**	**1,443,283**	**11,029,998**

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction--continued								Contributions deduction			
	Home mortgage interest--continued						Investment interest expense deduction		Total		Cash contributions	
	Paid to financial institutions		Paid to individuals		Deductible points							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**27,711,750**	**196,766,242**	**2,102,816**	**6,308,069**	**2,634,481**	**1,588,945**	**1,529,532**	**10,414,717**	**30,540,637**	**74,991,519**	**29,602,053**	**59,589,837**
Under $5,000	143,845	829,104	8,003	11,004	11,758	1,864	13,282	20,840	130,927	80,790	125,478	112,981
$5,000 under $10,000	290,826	1,433,841	18,590	43,538	24,067	6,712	16,869	36,329	374,443	375,618	357,814	340,749
$10,000 under $15,000	551,488	2,731,806	37,658	109,421	26,152	13,399	30,969	48,513	683,729	830,086	649,045	745,135
$15,000 under $20,000	799,671	4,132,254	61,287	207,123	50,806	21,594	23,608	51,898	949,437	1,314,484	897,216	1,177,555
$20,000 under $25,000	1,145,288	5,542,821	87,447	252,017	70,792	52,661	41,313	87,764	1,294,714	1,676,411	1,224,169	1,419,819
$25,000 under $30,000	1,424,533	7,641,335	89,545	271,600	90,590	50,096	44,695	83,601	1,540,329	1,878,581	1,471,716	1,647,712
$30,000 under $35,000	1,613,668	8,692,457	99,032	225,348	103,860	85,377	41,568	99,435	1,754,217	2,201,978	1,682,412	1,846,433
$35,000 under $40,000	1,797,080	9,694,317	126,654	404,712	115,292	42,433	40,487	59,956	1,868,661	2,393,542	1,799,181	2,001,417
$40,000 under $45,000	1,878,435	10,789,126	150,959	429,844	161,459	95,232	53,658	88,502	2,030,779	3,400,708	1,968,422	2,974,391
$45,000 under $50,000	1,813,861	11,043,917	140,812	359,778	170,216	93,708	39,549	110,099	1,909,173	3,152,227	1,853,451	2,724,775
$50,000 under $55,000	1,959,677	11,771,086	138,668	294,816	164,649	89,712	53,440	121,495	2,069,553	3,267,632	1,994,682	2,764,678
$55,000 under $60,000	1,909,378	11,686,428	149,402	318,150	167,436	75,915	45,048	87,544	2,028,549	3,430,040	1,969,062	2,937,476
$60,000 under $75,000	4,361,234	29,082,426	318,364	790,631	414,090	242,724	178,302	295,484	4,688,188	8,955,280	4,562,719	7,731,413
$75,000 under $100,000	4,022,423	31,812,154	322,456	994,142	480,838	339,078	209,857	589,094	4,464,590	10,337,317	4,357,759	8,653,165
$100,000 under $200,000	3,105,607	33,315,723	265,832	1,025,219	419,131	249,808	372,992	1,481,450	3,605,194	12,173,303	3,547,685	9,927,125
$200,000 under $500,000	728,509	12,186,128	73,183	385,939	134,776	99,702	222,589	1,883,353	910,113	7,488,066	904,480	5,689,738
$500,000 under $1,000,000	116,608	2,823,472	10,593	106,292	20,324	18,426	61,328	1,259,382	159,595	3,190,047	158,523	2,227,506
$1,000,000 or more	49,621	1,557,847	4,308	76,492	8,245	10,503	39,777	4,029,978	78,447	8,845,408	78,038	4,667,770
Taxable returns, total	**26,308,160**	**186,229,440**	**1,996,639**	**5,814,874**	**2,529,121**	**1,526,087**	**1,446,494**	**9,461,060**	**29,138,453**	**72,733,578**	**28,272,106**	**57,671,835**
Nontaxable returns, total	**1,403,590**	**10,536,802**	**106,176**	**493,196**	**105,361**	**62,858**	**83,038**	**953,657**	**1,402,183**	**2,257,942**	**1,329,947**	**1,918,002**

Size of adjusted gross income	Total itemized deductions--continued									
	Contributions deduction--continued				Casualty or theft loss deduction		Miscellaneous deductions subject to 2% AGI limitation			
	Other than cash contributions		Carryover from prior years				Total		Unreimbursed employee business expense	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
All returns, total	**14,930,306**	**13,521,937**	**247,517**	**5,914,214**	**152,270**	**1,775,977**	**7,979,489**	**31,027,496**	**10,434,683**	**32,567,827**
Under $5,000	34,990	16,836	11,550	51,974	*1,140	*2,851	78,822	34,477	12,772	14,312
$5,000 under $10,000	128,896	44,521	20,760	68,643	*6,577	*56,026	121,547	189,539	55,833	99,398
$10,000 under $15,000	234,499	99,398	17,503	28,382	17,760	72,527	180,516	397,850	146,160	312,571
$15,000 under $20,000	360,955	202,290	19,877	52,420	*6,833	*53,738	268,049	862,134	213,944	706,769
$20,000 under $25,000	567,423	289,182	19,285	68,896	19,847	561,813	363,557	1,195,698	356,315	1,115,957
$25,000 under $30,000	655,009	226,509	10,705	36,112	*5,158	*55,840	460,071	1,569,711	523,638	1,524,404
$30,000 under $35,000	788,341	327,914	13,701	181,953	16,614	77,794	571,761	1,868,660	665,959	1,927,399
$35,000 under $40,000	894,699	373,014	8,799	44,289	*17,698	*203,036	575,564	1,914,119	735,782	2,008,148
$40,000 under $45,000	880,242	378,906	16,909	54,105	18,164	151,569	657,951	2,130,942	816,235	2,355,031
$45,000 under $50,000	952,479	417,180	6,509	47,353	*8,518	*17,883	515,809	1,672,543	714,476	1,816,819
$50,000 under $55,000	1,021,908	498,534	11,354	23,863	*8,002	*84,160	529,960	1,969,343	773,614	2,159,865
$55,000 under $60,000	948,905	477,785	2,408	30,314	*8,170	*8,950	472,206	1,514,834	719,435	1,757,300
$60,000 under $75,000	2,409,055	1,153,793	17,336	303,448	*8,493	*74,613	1,164,466	4,023,783	1,792,519	4,897,210
$75,000 under $100,000	2,462,495	1,664,010	29,560	315,276	5,416	44,750	1,059,352	3,941,942	1,651,163	4,967,072
$100,000 under $200,000	2,028,201	2,003,494	21,428	384,032	4,606	192,477	778,575	4,613,346	1,026,963	4,996,894
$200,000 under $500,000	459,118	1,387,220	13,452	994,672	1,175	77,828	154,878	1,788,857	202,537	1,538,217
$500,000 under $1,000,000	70,136	793,186	3,169	394,456	64	17,560	17,448	486,784	20,416	212,824
$1,000,000 or more	32,956	3,168,163	3,210	2,836,025	38	24,562	8,957	874,934	6,923	157,637
Taxable returns, total	**14,412,961**	**13,146,128**	**181,875**	**5,391,184**	**122,335**	**781,357**	**7,520,892**	**29,662,433**	**10,164,925**	**31,649,392**
Nontaxable returns, total	**517,345**	**375,810**	**65,642**	**523,030**	**29,936**	**994,620**	**458,597**	**1,365,064**	**269,758**	**918,436**

Footnotes at end of table.

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions--continued								Exemptions		Taxable income	
	Miscellaneous deductions subject to 2% AGI limitation--continued		Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction					
	Tax preparation fees											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns, total	**11,458,486**	**2,622,962**	**490,867**	**3,693,091**	**263,221**	**757,032**	**751,918**	**4,450,123**	**89,725,654**	**216,736,454**	**32,265,439**	**1,813,277,883**
Under $5,000	73,114	14,402	*1,238	*1,238	*1,062	*133	*2,300	*1,371	347,011	864,739	*9,635	*15,155
$5,000 under $10,000	168,956	31,770	7,248	20,177	*4,296	*3,557	11,543	23,734	753,164	1,880,141	137,772	237,671
$10,000 under $15,000	274,250	41,213	20,390	61,226	*6,646	*9,630	27,037	70,856	1,580,050	3,947,287	474,724	1,694,370
$15,000 under $20,000	395,398	66,901	10,797	44,019	*17,234	*28,166	28,032	72,185	2,206,311	5,511,295	902,489	5,780,149
$20,000 under $25,000	445,629	54,056	12,454	50,942	16,141	14,197	28,595	65,139	3,097,121	7,736,897	1,376,317	13,404,921
$25,000 under $30,000	578,410	81,432	18,455	133,847	13,466	33,346	31,922	167,193	3,695,517	9,229,453	1,699,151	23,079,747
$30,000 under $35,000	677,051	92,838	24,361	160,606	14,570	36,916	38,931	197,521	4,377,260	10,934,939	1,996,831	35,058,647
$35,000 under $40,000	720,712	119,091	33,152	122,730	37,501	33,400	70,653	156,130	5,138,581	12,836,520	2,129,498	45,712,637
$40,000 under $45,000	872,764	129,511	29,107	224,696	8,025	10,497	37,132	235,193	5,812,519	14,520,673	2,309,206	58,532,781
$45,000 under $50,000	706,345	119,405	33,822	145,303	11,225	39,715	45,047	185,018	5,757,044	14,386,288	2,121,720	61,616,729
$50,000 under $55,000	759,720	118,498	27,051	163,270	*10,320	*4,614	37,372	167,884	6,395,866	15,981,853	2,282,371	76,795,942
$55,000 under $60,000	686,443	121,969	31,082	116,523	10,356	33,435	40,337	149,958	6,552,633	16,376,248	2,184,535	82,072,306
$60,000 under $75,000	1,746,227	304,830	73,653	385,984	18,216	50,022	91,868	436,006	15,115,960	37,772,467	5,030,078	229,744,325
$75,000 under $100,000	1,639,326	357,938	76,625	406,283	33,513	104,330	110,134	510,613	14,129,002	35,308,316	4,643,484	283,147,161
$100,000 under $200,000	1,294,163	487,055	70,123	648,217	39,414	127,812	108,767	776,029	11,217,892	27,514,679	3,778,395	377,681,002
$200,000 under $500,000	338,442	275,684	16,851	475,212	15,561	155,008	32,225	630,220	2,841,357	1,934,659	945,049	231,488,120
$500,000 under $1,000,000	55,716	103,314	2,929	155,644	3,662	41,167	6,540	196,811	483,875	-	163,967	96,915,335
$1,000,000 or more	25,822	103,055	1,529	377,175	2,010	31,087	3,483	408,262	224,490	-	80,218	190,300,885
Taxable returns, total	**10,829,487**	**2,458,735**	**471,086**	**3,508,701**	**254,004**	**715,977**	**722,925**	**4,224,677**	**84,717,033**	**204,234,684**	**32,002,747**	**1,812,289,749**
Nontaxable returns, total	**628,999**	**164,227**	**19,781**	**184,390**	**9,216**	**41,055**	**28,993**	**225,445**	**5,008,621**	**12,501,770**	**262,692**	**988,134**

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Alternative minimum tax		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	**32,269,547**	**422,991,055**	**4,632,393**	**4,315,405**	**32,005,428**	**418,675,650**	**364,156**	**2,121,712**	**32,015,791**	**420,797,362**
Under $5,000	*11,869	*13,530	*3,100	*206	*10,874	*13,324	*3,620	*864	13,255	14,188
$5,000 under $10,000	136,541	39,933	*12,357	*518	135,253	39,415	*39	*308	135,286	39,723
$10,000 under $15,000	478,545	440,671	38,894	7,654	448,023	433,017	*54	*220	448,076	433,238
$15,000 under $20,000	901,074	881,396	139,844	48,728	813,185	832,668	*700	*2,707	813,847	835,375
$20,000 under $25,000	1,376,317	2,015,403	261,484	112,258	1,275,632	1,903,145	141	3,118	1,275,694	1,906,262
$25,000 under $30,000	1,699,151	3,477,818	177,831	72,622	1,680,479	3,405,196	2,918	2,121	1,681,507	3,407,317
$30,000 under $35,000	1,997,085	5,379,754	165,697	56,751	1,992,228	5,323,003	*1,263	*1,139	1,992,276	5,324,142
$35,000 under $40,000	2,129,498	7,316,261	234,215	92,142	2,124,859	7,224,119	2,217	2,465	2,125,005	7,226,584
$40,000 under $45,000	2,309,207	9,501,695	219,004	92,799	2,305,369	9,408,897	4,915	3,136	2,306,837	9,412,032
$45,000 under $50,000	2,122,117	10,007,789	263,370	100,654	2,120,929	9,907,135	5,379	9,628	2,120,938	9,916,762
$50,000 under $55,000	2,282,374	12,597,377	252,432	121,078	2,281,214	12,476,299	2,920	6,655	2,281,235	12,482,953
$55,000 under $60,000	2,184,542	13,646,840	314,513	152,095	2,183,382	13,494,745	8,967	18,762	2,183,619	13,513,507
$60,000 under $75,000	5,030,086	40,834,462	727,041	402,009	5,028,230	40,432,452	17,410	42,048	5,028,633	40,474,500
$75,000 under $100,000	4,643,492	57,033,142	740,805	419,591	4,639,259	56,613,551	57,511	114,632	4,640,839	56,728,183
$100,000 under $200,000	3,778,402	89,404,126	705,807	576,533	3,777,712	88,827,592	136,794	400,486	3,778,962	89,228,079
$200,000 under $500,000	945,060	69,293,187	266,097	586,113	944,733	68,707,074	95,605	741,431	945,461	69,448,505
$500,000 under $1,000,000	163,968	33,328,111	68,928	411,734	163,881	32,916,376	15,957	300,389	164,040	33,216,766
$1,000,000 or more	80,221	67,779,561	40,974	1,061,918	80,186	66,717,643	7,746	471,602	80,281	67,189,245
Taxable returns, total	**32,007,831**	**422,836,757**	**4,370,677**	**4,161,106**	**32,005,428**	**418,675,650**	**364,156**	**2,121,712**	**32,015,791**	**420,797,362**
Nontaxable returns, total	**261,716**	**154,298**	**261,716**	**154,298**	-	-	-	-	-	-

* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	34,007,717	2,542,780,809	23,147,650	2,013,502,220	946,900	47,847,842
Salaries and wages	30,030,254	1,859,664,825	21,351,433	1,497,394,962	841,870	32,705,566
Taxable interest	26,756,851	84,857,058	20,310,288	57,169,102	841,521	2,135,914
Tax-exempt interest	3,008,914	38,982,485	1,990,677	23,794,010	57,914	1,140,251
Dividends	13,469,299	65,384,510	9,537,216	43,065,599	265,641	1,617,977
State income tax refunds	16,507,049	11,472,465	11,789,810	8,654,583	457,057	227,746
Alimony received	209,091	2,828,472	26,801	147,605	*4,181	*70,499
Business or profession:						
Net income	5,304,501	131,549,868	4,373,524	110,000,693	90,531	2,431,323
Net loss	2,056,419	11,258,740	1,640,846	8,888,116	37,869	117,568
Sales of capital assets:						
Net gain in AGI	7,838,778	138,425,978	5,595,283	104,999,242	146,357	3,757,321
Net loss in AGI	2,877,354	5,663,956	2,007,703	4,019,084	55,878	70,872
Sales of property other than capital assets	943,722	-634,574	720,624	-472,003	15,514	88,707
Taxable IRA distributions	1,930,478	20,343,140	1,346,144	15,413,991	21,581	182,102
Taxable pensions and annuities	6,294,573	93,044,290	4,301,390	66,549,177	104,538	1,299,180
Rent and royalty:						
Net income	2,955,787	31,945,338	2,193,815	24,889,170	60,210	587,721
Net loss	3,483,067	22,193,536	2,584,411	16,986,810	45,899	207,761
Farm rental income less loss	208,076	1,477,838	155,026	1,011,345	3,660	33,652
Partnership and S Corporation net income less loss	3,733,308	125,039,657	2,923,540	105,466,844	62,426	2,767,829
Estate and trust net income less loss	329,540	5,135,724	193,587	2,361,545	3,312	244,749
Farm net income less loss	618,974	-3,457,421	528,195	-2,951,301	6,452	-31,360
Unemployment compensation	2,091,929	8,238,523	1,577,848	4,733,091	24,305	76,624
Taxable social security benefits	2,965,178	24,349,198	1,952,722	17,537,794	46,196	378,542
Other income less loss	2,297,442	11,358,159	1,819,551	9,272,937	33,225	351,557
Total statutory adjustments	8,092,157	27,930,152	6,248,992	21,703,758	164,811	801,172
Primary IRA payments	1,723,388	2,772,124	1,128,868	1,803,525	24,635	49,072
Secondary IRA payments	944,358	1,375,528	944,358	1,375,528	-	-
Payments to a Keogh plan	850,941	7,896,837	718,425	8,705,038	11,863	97,065
Deduction for self-employment tax	5,713,285	8,494,159	4,713,544	7,134,513	97,578	147,282
Moving expenses adjustment	439,018	1,072,730	297,091	819,794	13,220	26,396
Total itemized deductions	34,007,717	527,374,034	23,147,650	397,800,950	946,900	9,225,743
Itemized deductions limitation	3,709,717	15,557,237	3,186,506	13,258,897	135,738	413,050
Medical and dental expenses deduction	5,351,088	26,964,295	3,212,569	12,306,110	127,608	381,983
Taxes paid deduction	33,530,277	188,643,888	23,015,772	147,064,389	917,514	3,458,247
Interest paid deduction	28,704,828	215,077,974	20,885,800	189,080,552	668,447	3,542,996
Contributions deduction	30,540,637	74,991,519	21,380,088	58,413,420	755,322	1,423,932
Casualty or theft loss deduction	152,270	1,775,977	74,555	1,239,655	4,214	31,708
Total miscellaneous deductions	8,533,254	35,477,819	5,428,875	22,955,721	203,753	819,927
Taxable income	32,265,439	1,813,277,883	22,215,644	1,442,019,120	928,223	35,549,708
Total tax credits	4,632,393	4,315,405	3,687,040	3,282,903	35,124	118,843
Child care credit	2,901,889	1,227,992	2,534,567	1,066,049	13,049	3,833
Credit for the elderly or disabled	*7,545	*483	*3,146	*343	-	-
Foreign tax credit	1,126,236	1,751,095	795,275	1,243,907	19,443	76,240
Earned income credit used to offset income tax before credits	406,886	147,803	214,609	64,776	-	-
Minimum tax credit	100,922	449,442	74,304	353,740	1,222	12,388
General business credit	197,868	581,192	153,633	451,677	934	19,901
Income tax after credits	32,005,426	418,675,850	22,075,125	334,942,393	926,615	8,849,481
Alternative minimum tax	384,158	2,121,712	252,853	1,596,074	22,529	77,485
Total income tax	32,015,791	420,797,362	22,079,350	338,538,467	928,084	8,926,986
Total tax liability	32,461,283	439,270,947	22,386,839	351,783,894	931,873	9,266,829
Total tax payments	32,844,587	450,335,097	22,850,547	355,699,494	918,205	9,280,218
Income tax withheld	30,871,008	326,984,596	21,530,701	259,842,172	858,568	5,835,754
Estimated tax payments	5,576,289	99,917,335	3,862,017	77,662,914	105,165	2,545,600
Overpayment refunded	21,558,389	45,062,278	14,168,081	31,315,197	551,144	703,039
Tax due at time of filing	10,501,208	46,681,698	7,800,118	37,213,556	365,959	1,143,765

Footnotes at end of table

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	2,123,451	99,398,930	34,782	1,924,783	7,754,954	380,107,034
Salaries and wages	1,969,551	81,808,669	21,375	830,783	5,846,025	246,924,665
Taxable interest	1,475,826	1,837,494	33,739	332,736	6,295,478	23,381,813
Tax-exempt interest	78,731	625,391	2,065	24,683	879,527	11,398,129
Dividends	522,358	1,258,875	17,863	54,528	3,126,221	19,387,532
State income tax refunds	1,054,512	651,637	19,399	11,560	3,206,272	1,926,939
Alimony received	87,423	1,288,033	-	-	90,885	1,324,334
Business or profession:						
Net income	170,528	3,728,036	*6,248	*20,808	863,871	15,371,008
Net loss	79,826	374,841	*9	-	298,270	1,878,214
Sales of capital assets:						
Net gain in AGI	272,759	3,218,161	10,811	110,988	1,811,566	26,342,264
Net loss in AGI	119,297	210,032	*3,098	*3,523	691,381	1,360,446
Sales of property other than capital assets	20,108	-41,878	245	-7,198	187,234	-182,205
Taxable IRA distributions	66,753	578,770	*8,187	*118,948	487,814	4,053,329
Taxable pensions and annuities	240,410	3,003,827	13,055	321,303	1,835,180	21,870,804
Rent and royalty:						
Net income	94,050	746,753	3,118	12,697	804,596	5,708,997
Net loss	184,918	1,024,848	5,662	22,280	882,178	3,951,858
Farm rental income less loss	*1,510	*-1,627	-	-	47,880	434,485
Partnership and S Corporation net income less loss	118,484	2,800,828	1,020	48,986	827,859	13,955,191
Estate and trust net income less loss	9,727	311,844	*1,182	*33,182	121,772	2,184,824
Farm net income less loss	10,178	-128,782	*3	*10	78,145	-345,988
Unemployment compensation	108,182	332,852	*3,059	*832	378,737	1,095,325
Taxable social security benefits	53,099	322,435	*9,707	*53,593	903,453	6,058,834
Other income less loss	92,480	199,286	*724	*9,041	351,461	1,525,359
Total statutory adjustments	309,096	1,094,651	8,422	1,812	1,365,038	4,528,781
Primary IRA payments	86,989	138,724	*385	*730	482,530	780,073
Secondary IRA payments	-	-	-	-	-	
Payments to a Keogh plan	16,577	189,303	*3	*8	104,073	905,225
Deduction for self-employment tax	183,472	225,371	8,099	953	712,591	988,081
Moving expenses adjustment	17,510	35,913	-	-	111,195	190,627
Total itemized deductions	2,123,451	28,339,658	34,782	861,586	7,754,954	93,348,097
Itemized deductions limitation	86,387	248,048	1,589	7,079	319,518	1,832,184
Medical and dental expenses deduction	409,311	1,156,488	*8,802	*50,155	1,592,978	13,089,559
Taxes paid deduction	2,108,113	8,219,433	34,782	173,201	7,456,118	29,728,618
Interest paid deduction	1,858,320	12,098,741	31,599	238,513	5,280,882	30,119,172
Contributions deduction	1,915,238	2,843,908	30,109	177,090	6,459,881	12,333,172
Casualty or theft loss deduction	28,189	213,693	-	-	45,333	290,921
Total miscellaneous deductions	879,434	2,253,445	*9,788	*31,707	2,211,425	9,416,820
Taxable income	1,956,053	81,704,448	28,101	1,182,574	7,139,419	272,822,035
Total tax credits	529,458	285,954	1,858	861	379,115	829,044
Child care credit	339,033	148,507	*382	*85	14,877	9,538
Credit for the elderly or disabled	-	-	-	-	*4,399	*140
Foreign tax credit	29,236	26,152	*39	*23	282,243	402,774
Earned income credit used to offset income tax before credits	174,278	81,177	*1,238	*581	*18,742	*1,069
Minimum tax credit	8,894	10,857	*9	*31	18,894	72,428
General business credit	8,960	18,174	*9	*113	34,333	91,326
Income tax after credits	1,852,289	12,090,571	24,882	245,457	7,126,537	62,547,749
Alternative minimum tax	21,338	49,324	*410	*3,545	87,028	395,284
Total income tax	1,853,418	12,139,895	24,882	249,002	7,130,077	62,943,033
Total tax liability	1,889,899	12,819,520	28,010	251,945	7,225,062	65,348,780
Total tax payments	2,082,258	15,481,577	32,308	282,879	7,181,270	69,810,929
Income tax withheld	1,971,755	13,114,278	29,339	149,305	6,280,848	48,043,087
Estimated tax payments	147,107	1,875,382	10,398	103,204	1,451,803	17,730,238
Overpayment refunded	1,743,073	3,895,433	21,496	33,380	5,074,815	9,115,229
Tax due at time of filing	322,856	1,079,183	8,938	33,220	2,003,337	7,411,992

* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding.

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
							Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**118,218,327**	**237,164,486**	**157,126,693**	**44,011,605**	**80,037,793**	**1,993,487,026**	**29,607,996**	**261,787,631**
Under $5,000	15,590,272	13,088,272	9,214,688	2,363,398	3,873,584	-12,333,875	4,318	44,171
$5,000 under $10,000	13,982,404	20,193,383	13,981,502	3,834,269	6,211,881	29,292,305	37,607	5,973
$10,000 under $15,000	13,562,088	23,833,852	16,244,544	4,617,982	7,589,308	57,933,767	376,748	147,099
$15,000 under $20,000	11,385,632	21,575,174	14,653,367	3,938,911	6,921,808	68,688,247	989,840	612,602
$20,000 under $25,000	9,970,099	19,709,474	13,370,000	3,524,200	6,339,473	79,048,304	2,654,462	2,769,692
$25,000 under $30,000	7,847,862	16,188,289	10,976,532	2,850,382	5,211,757	78,232,142	2,749,242	4,822,885
$30,000 under $35,000	6,572,515	14,656,697	9,618,879	2,664,806	5,037,818	86,567,887	2,631,508	6,259,840
$35,000 under $40,000	5,807,824	13,817,469	8,991,354	2,558,511	4,826,116	95,656,411	2,541,721	7,675,063
$40,000 under $45,000	4,980,553	12,425,238	8,176,579	2,258,585	4,248,659	95,811,549	2,248,576	8,114,478
$45,000 under $50,000	4,118,207	10,946,950	7,023,980	2,027,836	3,922,971	96,110,324	2,022,549	8,590,458
$50,000 under $55,000	3,802,633	10,395,732	6,638,972	1,975,217	3,756,760	103,702,760	1,971,405	9,878,773
$55,000 under $60,000	3,220,731	9,248,096	5,771,852	1,803,723	3,476,244	103,760,313	1,799,336	10,380,281
$60,000 under $75,000	6,655,659	19,459,768	12,323,216	3,616,027	7,136,552	241,648,312	3,613,553	27,170,587
$75,000 under $100,000	5,374,489	15,923,621	10,106,058	3,041,667	5,817,564	258,982,853	3,033,100	34,947,637
$100,000 under $200,000	4,074,852	11,938,915	7,656,269	2,261,739	4,282,646	294,956,577	2,260,020	50,900,002
$200,000 under $500,000	1,007,136	3,001,188	1,887,686	545,884	1,113,502	157,783,001	545,622	39,886,346
$500,000 under $1,000,000	178,374	520,817	332,094	89,525	188,724	60,006,915	89,471	18,296,751
$1,000,000 or more	86,998	241,551	159,124	38,944	82,427	97,639,237	38,919	31,284,994
Taxable returns, total	**89,252,989**	**178,375,754**	**124,183,348**	**29,607,996**	**54,192,406**	**1,845,762,851**	**29,607,996**	**261,787,631**
Nontaxable returns, total	**28,965,338**	**58,788,733**	**32,943,345**	**14,403,609**	**25,845,387**	**147,724,175**	**-**	**-**

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	**41,197,032**	**73,691,875**	**1,899,243,212**	**27,500,321**	**250,426,642**	**895,565**	**1,191,756**	**50,005,007**	**837,251**	**7,654,520**
Under $5,000	2,238,992	3,642,707	-11,752,974	4,281	43,540	15,775	29,227	-574,802	31	293
$5,000 under $10,000	3,601,234	5,811,497	27,498,018	24,638	5,268	21,818	24,878	169,375	4,298	419
$10,000 under $15,000	4,162,592	6,751,250	52,184,866	184,208	71,013	53,214	71,813	698,391	37,363	21,791
$15,000 under $20,000	3,557,301	6,147,035	61,899,822	689,894	332,718	40,486	42,023	711,941	37,068	43,759
$20,000 under $25,000	3,217,404	5,620,078	72,199,104	2,359,707	2,359,793	64,138	96,254	1,449,658	62,838	99,854
$25,000 under $30,000	2,618,349	4,661,210	71,901,790	2,518,706	4,309,154	63,555	77,968	1,728,697	63,199	145,906
$30,000 under $35,000	2,436,857	4,508,306	79,141,618	2,403,697	5,584,349	86,949	124,583	2,829,521	86,949	254,410
$35,000 under $40,000	2,362,585	4,355,517	88,343,258	2,345,797	6,950,372	70,287	90,326	2,618,443	70,126	283,837
$40,000 under $45,000	2,165,841	3,927,877	91,904,010	2,155,839	7,704,398	76,432	102,257	3,191,354	75,436	320,123
$45,000 under $50,000	1,936,155	3,683,434	91,786,373	1,930,868	8,129,985	36,468	50,128	1,713,881	36,468	192,070
$50,000 under $55,000	1,896,337	3,555,465	99,562,548	1,892,526	9,391,172	40,223	56,663	2,115,016	40,223	233,040
$55,000 under $60,000	1,742,000	3,316,607	100,237,285	1,737,866	9,932,389	51,926	63,389	2,954,368	51,926	352,192
$60,000 under $75,000	3,497,710	6,787,435	233,712,303	3,496,255	26,154,323	83,765	115,342	5,721,843	83,762	732,844
$75,000 under $100,000	2,916,970	5,496,032	248,626,645	2,911,357	33,365,619	114,946	141,111	9,631,279	111,993	1,485,632
$100,000 under $200,000	2,190,561	4,093,178	285,361,866	2,188,867	49,142,175	58,180	79,732	7,707,793	58,179	1,409,675
$200,000 under $500,000	531,153	1,070,952	153,641,986	530,900	38,817,965	14,840	22,280	4,114,789	14,834	1,063,868
$500,000 under $1,000,000	87,169	183,281	58,440,828	87,119	17,816,400	1,826	2,715	1,225,621	1,825	385,157
$1,000,000 or more	37,822	80,015	94,553,866	37,798	30,316,010	738	1,067	1,997,840	736	629,650
Taxable returns, total	**27,500,321**	**49,650,974**	**1,757,998,514**	**27,500,321**	**250,426,642**	**837,251**	**1,100,100**	**49,763,078**	**837,251**	**7,654,520**
Nontaxable returns, total	**13,696,711**	**24,040,901**	**141,244,697**	**-**	**-**	**58,314**	**91,656**	**241,930**	**-**	**-**

Footnotes at end of table

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**1,869,056**	**2,193,480**	**73,450,624**	**1,436,043**	**8,034,478**	**2,203,426**	**2,960,682**	**58,176,834**	**1,281,167**	**4,430,050**
Under $5,000	29,620	38,233	-514,178	49	305	127,180	165,418	177,952	5	116
$5,000 under $10,000	107,993	115,301	846,512	3,146	76	234,069	260,205	1,835,409	5,524	210
$10,000 under $15,000	226,881	261,938	2,912,865	88,841	28,241	382,303	504,307	4,768,730	75,775	28,115
$15,000 under $20,000	239,635	289,611	4,289,678	143,718	128,353	355,733	443,138	6,269,114	162,158	127,805
$20,000 under $25,000	220,765	263,378	4,887,032	174,754	211,151	267,177	359,765	5,971,891	214,277	234,049
$25,000 under $30,000	179,480	215,338	4,863,852	168,545	281,558	186,209	257,241	5,113,239	177,539	318,341
$30,000 under $35,000	147,810	172,604	4,833,788	147,094	358,466	161,567	232,328	5,293,002	161,076	395,879
$35,000 under $40,000	149,265	169,096	5,545,568	148,019	421,849	131,285	211,177	4,924,271	128,071	357,854
$40,000 under $45,000	87,837	93,255	3,745,878	85,821	292,093	64,941	125,271	2,740,575	63,835	199,012
$45,000 under $50,000	73,454	85,829	3,514,195	73,089	309,084	87,257	103,579	3,154,139	67,257	266,831
$50,000 under $55,000	68,672	84,389	3,469,059	66,887	315,297	51,914	60,244	2,705,318	51,914	290,663
$55,000 under $60,000	43,282	49,100	2,470,507	43,029	251,240	32,906	47,148	1,920,532	32,905	193,611
$60,000 under $75,000	120,708	144,499	8,060,987	119,679	812,182	85,526	89,277	4,377,460	65,524	501,380
$75,000 under $100,000	96,490	117,933	8,226,467	96,487	1,013,194	46,264	62,487	3,775,566	48,263	422,772
$100,000 under $200,000	59,802	74,383	8,168,554	59,785	1,344,828	25,937	35,374	3,565,077	25,890	646,723
$200,000 under $500,000	14,445	17,242	3,997,139	14,431	988,070	2,617	3,028	692,233	2,614	171,008
$500,000 under $1,000,000	2,158	2,352	1,462,478	2,155	444,950	279	376	172,568	278	51,627
$1,000,000 or more	938	1,023	2,870,247	937	835,784	264	321	719,758	264	224,257
Taxable returns, total	**1,436,043**	**1,686,632**	**68,112,801**	**1,436,043**	**8,034,478**	**1,281,167**	**1,754,699**	**47,484,498**	**1,281,167**	**4,430,050**
Nontaxable returns, total	**433,012**	**506,847**	**5,337,823**	-	-	**922,259**	**1,205,983**	**10,692,336**	-	-

* Estimate should be used with caution because of the small number of returns on which it is based

NOTE: Detail may not add to totals because of rounding

Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents: Total: Number of returns	Exemptions for dependents: Total: Number of exemptions	Exemptions for dependents: Total: Adjusted gross income less deficit	Exemptions for dependents: Total income tax: Number of returns	Exemptions for dependents: Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**118,218,327**	**237,164,486**	**157,126,693**	**44,011,605**	**80,037,793**	**1,993,487,026**	**29,607,996**	**261,787,631**
Joint returns of married persons	49,036,410	152,141,895	98,052,856	27,375,001	54,089,040	1,646,922,617	22,480,000	234,227,151
Separate returns of married persons, total	2,627,963	3,693,957	2,636,145	676,888	1,057,812	20,380,408	591,729	2,937,631
Spouse filing	2,578,061	3,560,358	2,536,341	660,408	1,024,017	19,983,792	582,890	2,891,852
Spouse not filing	49,902	133,599	99,804	16,480	33,794	396,616	8,838	45,779
Returns of heads of household	15,551,213	38,274,293	15,551,213	14,417,800	22,723,080	288,749,195	5,718,945	19,965,007
Returns of surviving spouses	115,370	306,280	115,370	115,370	190,911	3,617,614	55,990	370,587
Returns of single persons	50,887,371	42,748,061	40,771,110	1,426,547	1,976,951	33,817,192	761,332	4,287,255

Exemptions for dependents--continued

Marital status	Exemptions for children at home: Number of returns	Exemptions for children at home: Number of exemptions	Exemptions for children at home: Adjusted gross income less deficit	Exemptions for children at home: Total income tax: Number of returns	Exemptions for children at home: Total income tax: Amount	Exemptions for children away from home: Number of returns	Exemptions for children away from home: Number of exemptions	Exemptions for children away from home: Adjusted gross income less deficit	Exemptions for children away from home: Total income tax: Number of returns	Exemptions for children away from home: Total income tax: Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	**41,197,032**	**73,691,875**	**1,899,243,211**	**27,500,321**	**250,426,642**	**895,565**	**1,191,756**	**50,005,007**	**837,251**	**7,654,520**
Joint returns of married persons	26,755,281	51,817,532	1,610,045,558	21,929,801	228,986,467	369,436	485,070	28,103,519	353,953	4,210,784
Separate returns of married persons, total	597,299	929,541	17,611,444	513,670	2,511,377	68,926	92,140	2,788,721	68,634	449,661
Spouse filing	580,819	895,747	17,214,828	504,831	2,465,598	68,926	92,140	2,788,721	68,634	449,661
Spouse not filing	16,480	33,794	396,616	*8838	*45779	-	-	-	-	-
Returns of heads of household	12,922,087	19,623,787	255,439,400	4,785,605	17,358,347	76,300	98,307	2,864,951	55,462	369,587
Returns of surviving spouses	110,751	183,163	3,484,565	51,371	358,619	*3	*7	*142	*3	*1
Returns of single persons	811,614	1,137,852	12,662,244	219,875	1,211,832	380,900	516,232	16,247,673	359,199	2,624,488

Exemptions for dependents--continued

Marital status	Exemptions for parents: Number of returns	Exemptions for parents: Number of exemptions	Exemptions for parents: Adjusted gross income less deficit	Exemptions for parents: Total income tax: Number of returns	Exemptions for parents: Total income tax: Amount	Exemptions for other dependents: Number of returns	Exemptions for other dependents: Number of exemptions	Exemptions for other dependents: Adjusted gross income less deficit	Exemptions for other dependents: Total income tax: Number of returns	Exemptions for other dependents: Total income tax: Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**1,869,056**	**2,193,479**	**73,450,624**	**1,436,043**	**8,034,478**	**2,203,426**	**2,960,682**	**58,176,834**	**1,281,167**	**4,430,050**
Joint returns of married persons	833,697	1,011,173	47,494,667	696,896	5,872,695	551,923	775,266	24,894,882	443,159	2,466,707
Separate returns of married persons, total	17,313	18,603	422,681	17,308	51,326	14,105	17,528	252,549	12,865	26,343
Spouse filing	17,313	18,603	422,681	17,308	51,326	14,105	17,528	252,549	12,865	26,343
Spouse not filing	-	-	-	-	-	-	-	-	-	-
Returns of heads of household	940,892	1,070,817	23,863,780	662,352	1,928,519	1,446,159	1,930,168	29,062,253	680,971	1,615,471
Returns of surviving spouses	*7	*7	*1,210	*7	*87	*7,734	*7,734	*194,547	*7,734	*13,451
Returns of single persons	77,146	92,880	1,668,286	59,480	181,850	183,505	229,986	3,772,603	136,438	308,078

*Estimate should be used with caution because of the small number of returns on which it is based

NOTE: Detail may not add to totals because of rounding

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	**19,334,397**	**218,795,909**	**17,802,922**	**198,082,327**	**1,494,334**	**1,657,305**	**3,442,532**	**16,467,932**	**19,334,397**	**216,207,564**
No adjusted gross income	108,476	-4,286,509	57,602	470,665	2,851	4,312	85,863	273,090	108,476	748,067
$1 under $1,000	354,920	214,807	311,325	260,933	*3,302	*12,485	60,893	28,117	354,920	301,535
$1,000 under $2,000	691,023	1,040,909	625,988	999,728	*5,524	*3,216	95,318	72,130	691,023	1,075,074
$2,000 under $3,000	785,555	1,953,278	706,607	1,808,591	*5,317	*1,759	118,729	105,349	785,555	1,915,699
$3,000 under $4,000	787,713	2,769,093	669,018	2,245,593	*10,483	*31,511	166,805	452,319	787,713	2,729,423
$4,000 under $5,000	912,415	4,117,641	806,731	3,454,781	*12,585	*1,954	170,170	566,428	912,415	4,023,163
$5,000 under $6,000	1,109,292	6,106,673	965,872	4,994,875	*14,021	*4,523	237,706	782,715	1,109,292	5,782,112
$6,000 under $7,000	1,219,799	7,928,241	1,085,099	6,597,025	32,042	11,771	231,373	928,961	1,219,799	7,537,758
$7,000 under $8,000	1,075,864	8,080,026	962,144	6,625,671	29,119	4,255	217,522	1,037,563	1,075,864	7,667,489
$8,000 under $9,000	1,255,242	10,663,352	1,139,051	8,845,747	61,190	34,816	232,240	1,097,319	1,255,242	9,977,883
$9,000 under $10,000	847,519	8,018,963	776,195	6,768,237	40,179	56,043	153,786	835,359	847,519	7,659,638
$10,000 under $11,000	760,639	7,986,942	708,203	6,933,570	26,828	34,174	106,864	726,047	760,639	7,693,791
$11,000 under $12,000	804,235	9,256,026	735,759	7,994,535	45,334	89,931	137,410	912,331	804,235	8,996,798
$12,000 under $13,000	818,359	10,214,412	753,214	8,714,714	65,534	78,887	147,185	1,034,331	818,359	9,827,932
$13,000 under $14,000	824,374	11,135,351	783,089	9,953,777	74,106	140,865	116,584	682,579	824,374	10,777,220
$14,000 under $15,000	816,026	11,820,597	776,291	10,787,699	107,851	136,873	117,281	716,355	816,026	11,640,926
$15,000 under $16,000	724,625	11,226,994	678,755	9,817,714	75,564	116,634	109,254	930,105	724,625	10,864,452
$16,000 under $17,000	748,884	12,346,673	728,926	11,336,349	88,476	148,817	106,970	535,034	748,884	12,020,200
$17,000 under $18,000	638,573	11,175,208	608,242	10,098,555	94,701	90,500	95,510	759,310	638,573	10,948,364
$18,000 under $19,000	660,336	12,238,374	634,869	11,170,818	148,651	140,011	99,899	486,870	660,336	11,797,699
$19,000 under $20,000	590,149	11,498,999	562,027	10,253,842	98,804	121,715	116,829	863,600	590,149	11,239,157
$20,000 under $25,000	2,503,138	55,638,478	2,439,035	50,923,140	402,979	360,806	461,311	2,356,585	2,503,138	53,640,531
$25,000 and over	297,239	7,651,382	288,882	7,025,768	48,891	31,448	57,028	285,436	297,239	7,342,652

Size of adjusted gross income	All returns with earned income credit--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	**19,334,397**	**25,955,575**	**7,650,841**	**3,145,736**	**3,063,033**	**2,026,838**	**2,909,053**	**1,980,998**	**15,177,901**	**20,828,840**
No adjusted gross income	108,476	93,066	*8	*1	-	-	71,946	35,717	69,721	57,348
$1 under $1,000	354,920	59,804	-	-	-	-	32,509	6,254	336,509	53,550
$1,000 under $2,000	691,023	234,584	*2,388	*191	*1,150	*258	74,882	10,751	638,196	223,642
$2,000 under $3,000	785,555	440,455	*996	*147	-	-	95,587	21,663	720,840	418,645
$3,000 under $4,000	787,713	615,054	-	-	-	-	150,053	54,784	701,096	560,270
$4,000 under $5,000	912,415	947,406	-	-	-	-	176,268	61,099	821,636	886,307
$5,000 under $6,000	1,109,292	1,208,981	*1,238	*135	*1,238	*893	221,872	87,849	996,898	1,120,998
$6,000 under $7,000	1,219,799	1,621,614	237,553	11,599	*1,140	*57	205,758	100,932	1,127,146	1,509,083
$7,000 under $8,000	1,075,864	1,605,404	309,633	35,292	227,516	17,843	166,285	116,659	813,227	1,453,453
$8,000 under $9,000	1,255,242	1,893,226	368,215	21,515	361,923	89,017	199,461	166,081	855,671	1,705,630
$9,000 under $10,000	847,519	1,908,904	84,205	2,891	63,423	22,637	154,564	133,222	779,950	1,772,791
$10,000 under $11,000	760,639	1,859,708	88,667	7,272	-	-	113,964	116,317	757,687	1,736,119
$11,000 under $12,000	804,235	1,930,665	326,031	43,445	-	-	140,780	162,493	799,358	1,724,727
$12,000 under $13,000	818,359	1,855,547	289,087	78,587	-	-	160,071	180,807	792,707	1,596,153
$13,000 under $14,000	824,374	1,713,870	422,282	130,916	*4,384	*497	132,495	121,707	799,742	1,461,247
$14,000 under $15,000	816,026	1,565,634	507,789	186,479	*1,238	*428	120,072	118,976	785,800	1,260,179
$15,000 under $16,000	724,625	1,281,578	466,888	224,563	*6,482	*1,652	103,093	112,860	679,563	944,155
$16,000 under $17,000	748,884	1,203,558	544,953	291,806	*17,222	*3,530	102,112	87,908	689,307	823,844
$17,000 under $18,000	638,573	885,040	517,099	310,102	31,936	8,197	124,075	81,863	535,243	493,075
$18,000 under $19,000	660,336	827,112	546,598	354,882	170,688	52,207	84,373	55,940	443,889	416,290
$19,000 under $20,000	590,149	629,338	518,922	321,504	228,789	81,890	86,997	58,337	314,420	249,497
$20,000 under $25,000	2,503,138	1,524,142	2,339,920	1,079,772	1,681,817	1,471,450	186,299	87,750	690,740	356,620
$25,000 and over	297,239	50,884	278,368	44,636	264,288	276,281	5,538	1,029	28,553	5,219

Footnotes at end of table.

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with no qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	3,520,310	16,201,107	2,970,941	14,325,619	45,628	9,648	877,270	2,429,588	3,520,310	16,764,855
No adjusted gross income	53,885	-1,691,210	28,402	104,184	*430	*465	40,852	73,958	53,885	178,608
$1 under $1,000	169,839	104,975	139,046	115,873	-	-	38,075	20,306	169,839	136,179
$1,000 under $2,000	323,630	479,526	272,238	413,841	*1,238	*82	70,326	67,151	323,830	480,874
$2,000 under $3,000	328,573	828,505	265,342	671,960	*1,140	*1,020	79,116	108,372	328,573	781,352
$3,000 under $4,000	339,422	1,191,737	265,140	855,750	*2,477	*289	104,729	285,253	339,422	1,141,291
$4,000 under $5,000	360,699	1,632,954	294,771	1,198,581	*3,146	*988	105,047	358,321	360,699	1,555,890
$5,000 under $6,000	518,211	2,853,632	430,503	2,175,347	*8,997	*3,022	138,503	446,682	518,211	2,625,051
$6,000 under $7,000	493,244	3,211,175	426,727	2,540,597	*7,137	*1,512	121,120	417,827	493,244	2,959,938
$7,000 under $8,000	381,934	2,874,074	338,219	2,271,254	*9,003	*1,481	87,963	368,481	381,934	2,639,216
$8,000 under $9,000	476,497	4,040,313	443,516	3,428,551	*10,915	*449	80,856	235,676	476,497	3,664,677
$9,000 under $10,000	74,376	677,425	69,037	551,881	*3,146	*340	*10,682	*49,559	74,378	601,780
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-
$15,000 under $16,000	-	-	-	-	-	-	-	-	-	-
$16,000 under $17,000	-	-	-	-	-	-	-	-	-	-
$17,000 under $18,000	-	-	-	-	-	-	-	-	-	-
$18,000 under $19,000	-	-	-	-	-	-	-	-	-	-
$19,000 under $20,000	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 and over	-	-	-	-	-	-	-	-	-	-

Size of adjusted gross income	Returns with no qualifying children--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	3,520,310	615,775	973,682	68,968	656,389	130,704	668,076	126,415	2,249,338	420,392
No adjusted gross income	53,885	8,979	-	-	-	-	31,955	5,422	22,010	3,557
$1 under $1,000	169,839	9,179	-	-	-	-	18,411	1,155	151,427	8,024
$1,000 under $2,000	323,630	36,490	*1,150	*99	*1,150	*258	52,840	6,361	272,215	30,030
$2,000 under $3,000	328,573	59,571	-	-	-	-	87,340	11,890	285,095	47,681
$3,000 under $4,000	339,422	83,394	-	-	-	-	92,059	22,718	253,800	60,676
$4,000 under $5,000	360,699	106,866	-	-	-	-	101,029	26,498	269,920	80,370
$5,000 under $6,000	518,211	137,508	*1,238	*135	*1,238	*893	124,981	30,380	407,260	108,993
$6,000 under $7,000	493,244	98,302	236,315	11,569	*1,140	*57	101,013	18,885	401,679	69,848
$7,000 under $8,000	381,934	48,018	309,633	35,292	227,516	17,843	38,225	3,325	119,339	9,401
$8,000 under $9,000	476,497	26,767	361,923	21,245	381,923	89,017	36,801	1,757	79,061	3,785
$9,000 under $10,000	74,376	703	83,423	628	83,423	22,837	*3,423	*27	*7,531	*48
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-
$15,000 under $16,000	-	-	-	-	-	-	-	-	-	-
$16,000 under $17,000	-	-	-	-	-	-	-	-	-	-
$17,000 under $18,000	-	-	-	-	-	-	-	-	-	-
$18,000 under $19,000	-	-	-	-	-	-	-	-	-	-
$19,000 under $20,000	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 and over	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with one qualifying child									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total	**8,264,428**	**100,471,823**	**7,764,803**	**91,727,796**	**727,488**	**785,907**	**1,106,762**	**5,557,582**	**8,264,428**	**98,071,285**
No adjusted gross income	19,798	-805,184	11,147	131,177	*381	*1,267	17,018	61,717	19,798	194,162
$1 under $1,000	108,218	64,205	101,721	71,196	-	-	11,355	7,407	108,218	78,603
$1,000 under $2,000	198,373	300,549	186,374	325,730	*4,286	*3,135	19,576	-99	198,373	328,766
$2,000 under $3,000	238,932	588,332	231,654	543,290	*253	*519	13,118	17,375	238,932	561,185
$3,000 under $4,000	256,517	898,175	223,009	739,892	-	-	37,218	141,180	256,517	881,072
$4,000 under $5,000	362,014	1,633,950	337,147	1,501,783	*9,439	*966	35,175	119,132	362,014	1,621,881
$5,000 under $6,000	344,563	1,908,064	305,592	1,608,304	*3,146	*126	57,790	228,015	344,563	1,836,445
$6,000 under $7,000	424,847	2,744,444	373,433	2,270,596	*11,082	*7,457	77,679	389,538	424,847	2,667,590
$7,000 under $8,000	385,247	2,889,882	346,277	2,460,908	*12,585	*783	57,710	311,061	385,247	2,772,753
$8,000 under $9,000	423,533	3,599,450	396,963	3,267,054	37,122	32,967	45,089	121,554	423,533	3,421,575
$9,000 under $10,000	404,019	3,833,291	363,883	3,249,165	*15,061	*48,181	64,159	411,194	404,019	3,708,540
$10,000 under $11,000	446,137	4,682,274	410,393	4,063,768	*9,810	*1,679	64,577	463,190	446,137	4,528,637
$11,000 under $12,000	463,907	5,341,684	427,030	4,614,966	*26,457	*80,810	76,654	495,521	463,907	5,191,297
$12,000 under $13,000	447,815	5,583,882	413,250	4,790,996	50,287	32,924	66,424	513,228	447,815	5,337,148
$13,000 under $14,000	454,581	6,143,241	435,579	5,600,615	42,539	82,631	58,055	262,199	454,581	5,945,445
$14,000 under $15,000	451,937	6,548,594	432,629	6,044,320	80,313	72,545	53,708	301,770	451,937	6,418,635
$15,000 under $16,000	369,268	5,715,923	349,807	5,060,700	38,138	60,194	53,479	418,582	369,268	5,539,476
$16,000 under $17,000	370,124	6,098,724	362,061	5,622,134	32,564	58,412	35,078	210,037	370,124	5,890,583
$17,000 under $18,000	357,681	6,258,414	350,008	5,865,219	54,025	50,596	30,383	199,863	357,681	6,115,678
$18,000 under $19,000	316,180	5,867,768	309,443	5,546,683	67,666	57,810	37,138	31,265	316,180	5,635,758
$19,000 under $20,000	295,471	5,761,247	288,204	5,376,302	52,442	45,765	41,777	198,578	295,471	5,620,645
$20,000 under $25,000	1,125,265	24,814,914	1,109,200	22,972,998	179,892	147,141	155,603	655,272	1,125,265	23,775,411
$25,000 and over	-	-	-	-	-	-	-	-	-	-

Size of adjusted gross income	Returns with one qualifying child--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	**8,264,428**	**11,465,203**	**4,155,394**	**1,886,632**	**1,532,793**	**1,298,416**	**976,430**	**750,746**	**6,535,585**	**8,827,826**
No adjusted gross income	19,798	26,136	*3	(Z)	-	-	14,580	11,086	16,870	15,049
$1 under $1,000	108,218	25,230	-	-	-	-	*5,210	*2,777	108,218	22,453
$1,000 under $2,000	198,373	103,091	*1,238	*92	-	-	18,909	3,882	196,962	99,118
$2,000 under $3,000	238,932	188,303	-	-	-	-	*10,994	*3,682	237,694	184,621
$3,000 under $4,000	256,517	288,298	-	-	-	-	34,795	18,342	255,521	269,956
$4,000 under $5,000	362,014	539,082	-	-	-	-	46,473	20,520	362,014	518,562
$5,000 under $6,000	344,563	611,443	-	-	-	-	51,830	35,345	343,275	576,098
$6,000 under $7,000	424,847	854,141	*1,238	*30	-	-	74,231	61,804	424,491	792,307
$7,000 under $8,000	385,247	776,039	-	-	-	-	57,234	51,689	385,247	724,349
$8,000 under $9,000	423,533	854,919	*6,292	*271	-	-	45,602	43,074	421,398	811,575
$9,000 under $10,000	404,019	820,305	*18,306	*1,883	-	-	71,111	64,957	403,663	753,465
$10,000 under $11,000	446,137	921,476	88,667	7,272	-	-	74,202	77,490	443,185	836,714
$11,000 under $12,000	463,907	926,219	310,967	40,104	-	-	71,687	83,208	461,480	802,907
$12,000 under $13,000	447,815	827,394	279,129	76,379	-	-	78,498	90,236	424,240	660,779
$13,000 under $14,000	454,581	769,199	319,330	119,639	*4,384	*497	70,081	49,149	433,477	600,411
$14,000 under $15,000	451,937	693,867	372,743	158,296	*1,238	*428	57,884	46,478	431,224	489,093
$15,000 under $16,000	369,268	510,330	348,141	182,461	*6,482	*1,652	49,459	34,595	338,866	293,273
$16,000 under $17,000	370,124	451,552	344,742	220,653	*17,222	*3,530	42,649	22,737	329,125	208,162
$17,000 under $18,000	357,681	381,041	341,869	251,276	31,936	8,197	53,853	17,641	288,323	112,124
$18,000 under $19,000	316,180	284,332	314,328	239,993	169,586	51,827	24,213	7,477	125,821	36,863
$19,000 under $20,000	295,471	220,184	285,658	202,462	222,497	80,984	12,430	2,772	64,891	14,950
$20,000 under $25,000	1,125,265	392,619	1,122,741	385,822	1,079,448	1,151,300	10,504	1,804	39,599	4,994
$25,000 and over	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with two or more qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	7,549,660	102,122,979	7,067,178	92,028,911	721,218	961,750	1,458,499	8,460,762	7,549,660	101,371,424
No adjusted gross income	34,792	-1,790,116	20,053	235,304	*2,040	*2,580	27,993	137,414	34,792	375,298
$1 under $1,000	76,864	45,627	70,558	73,865	*3,302	*12,485	11,463	404	76,864	86,754
$1,000 under $2,000	169,019	260,834	167,375	260,356	-	-	*5,416	*5,077	169,019	265,434
$2,000 under $3,000	218,051	538,441	209,811	593,341	*3,925	*220	26,495	-20,399	218,051	573,162
$3,000 under $4,000	191,775	679,181	180,868	649,951	*8,008	*31,223	24,858	25,886	191,775	707,060
$4,000 under $5,000	189,703	850,738	174,813	758,417	-	-	29,947	88,975	189,703	845,392
$5,000 under $6,000	246,518	1,344,978	229,777	1,211,224	*3,878	*1,375	41,413	108,017	246,518	1,320,617
$6,000 under $7,000	301,707	1,972,622	284,939	1,785,832	*13,823	*2,802	32,574	121,596	301,707	1,910,231
$7,000 under $8,000	308,682	2,316,070	277,647	1,893,509	*7,531	*1,991	71,849	360,021	308,682	2,255,520
$8,000 under $9,000	355,212	3,023,589	298,571	2,150,142	*13,153	*1,400	106,295	740,089	355,212	2,891,631
$9,000 under $10,000	369,124	3,508,247	343,276	2,987,190	21,971	7,522	78,944	374,805	369,124	3,349,318
$10,000 under $11,000	314,502	3,304,668	297,810	2,869,802	*17,018	*32,495	42,287	262,857	314,502	3,165,154
$11,000 under $12,000	340,329	3,914,342	308,729	3,379,569	*18,877	*9,121	60,758	416,811	340,329	3,805,500
$12,000 under $13,000	370,544	4,630,530	339,964	3,923,718	*15,247	*45,964	80,762	521,103	370,544	4,490,785
$13,000 under $14,000	369,794	4,992,109	347,510	4,353,161	31,567	58,234	80,529	420,380	369,794	4,831,775
$14,000 under $15,000	364,089	5,272,003	343,662	4,743,379	27,539	64,328	63,573	414,584	364,089	5,222,291
$15,000 under $16,000	355,357	5,511,071	328,948	4,757,013	37,426	58,440	55,776	511,523	355,357	5,324,978
$16,000 under $17,000	378,759	6,247,949	368,865	5,714,215	55,913	90,405	71,892	324,998	378,759	6,129,817
$17,000 under $18,000	280,892	4,916,794	258,234	4,233,336	40,678	39,904	65,127	559,447	280,892	4,832,887
$18,000 under $19,000	344,157	6,370,606	325,425	5,624,135	80,985	82,201	62,762	455,604	344,157	6,161,941
$19,000 under $20,000	294,678	5,737,752	273,823	4,877,541	46,362	75,950	75,052	665,022	294,678	5,618,513
$20,000 under $25,000	1,377,873	30,823,564	1,329,835	27,950,142	223,087	213,685	305,708	1,701,313	1,377,873	29,865,120
$25,000 and over	297,239	7,651,382	288,882	7,025,768	48,891	31,448	57,028	285,436	297,239	7,342,852

Size of adjusted gross income	Returns with two or more qualifying children--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total	7,549,660	13,974,596	2,721,765	1,190,137	873,851	597,717	1,264,547	1,103,937	6,392,979	11,580,622
No adjusted gross income	34,792	57,951	*4	(Z)	-	-	25,411	19,209	30,841	38,742
$1 under $1,000	76,864	25,395	-	-	-	-	*8,888	*2,322	76,864	23,073
$1,000 under $2,000	169,019	95,003	-	-	-	-	*3,133	*509	169,019	94,494
$2,000 under $3,000	218,051	192,581	*998	*147	-	-	17,253	8,091	218,051	186,343
$3,000 under $4,000	191,775	243,362	-	-	-	-	23,200	13,723	191,775	229,638
$4,000 under $5,000	189,703	301,457	-	-	-	-	28,788	14,083	189,703	287,375
$5,000 under $6,000	246,518	460,031	-	-	-	-	45,061	22,124	246,363	437,907
$6,000 under $7,000	301,707	869,171	-	-	-	-	30,513	22,243	300,976	846,928
$7,000 under $8,000	308,682	781,347	-	-	-	-	70,826	61,645	308,641	719,702
$8,000 under $9,000	355,212	1,011,540	-	-	-	-	117,058	121,250	355,212	890,290
$9,000 under $10,000	369,124	1,087,896	*2,477	*380	-	-	80,030	88,239	368,758	1,019,277
$10,000 under $11,000	314,502	938,232	-	-	-	-	39,762	38,828	314,502	899,404
$11,000 under $12,000	340,329	1,004,446	*15,085	*3,341	-	-	69,093	79,285	337,879	921,820
$12,000 under $13,000	370,544	1,028,153	*9,958	*2,208	-	-	81,573	90,571	368,466	935,374
$13,000 under $14,000	369,794	944,871	102,952	11,278	-	-	82,415	72,558	366,265	860,836
$14,000 under $15,000	364,089	871,766	135,045	28,184	-	-	82,188	72,498	354,578	771,085
$15,000 under $16,000	355,357	771,249	118,747	42,102	-	-	53,833	78,264	340,898	650,882
$16,000 under $17,000	378,759	752,005	200,211	71,153	-	-	59,483	65,171	360,182	615,881
$17,000 under $18,000	280,892	503,999	175,230	58,826	-	-	70,222	84,222	246,920	380,952
$18,000 under $19,000	344,157	542,780	232,270	114,889	*1,102	*380	80,159	48,463	318,088	379,427
$19,000 under $20,000	294,678	409,154	233,285	118,042	*8,292	*908	74,588	55,565	249,529	234,547
$20,000 under $25,000	1,377,873	1,131,522	1,217,180	693,950	602,189	320,150	175,795	85,948	851,141	351,628
$25,000 and over	297,239	50,884	278,388	44,638	264,288	278,281	5,538	1,029	28,553	5,219

*Estimate should be used with caution because of the small number of returns on which it is based.

(Z) Less than $500.

NOTE: Detail may not add to totals because of rounding

Table 3.1—Returns with Modified Taxable Income[1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Modified taxable income	Income tax before credits regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Income tax before credits	
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns with regular tax computation only												
Total	**92,253,928**	**3,539,359,966**	**2,333,337,836**	**92,253,928**	**450,431,837**	**92,253,928**	**450,431,779**	-	**45,372**	**116,367**	**92,253,928**	**450,548,146**
Under $5,000	3,673,322	10,359,873	1,890,802	3,673,322	284,217	3,673,322	284,205	-	-	-	3,673,322	284,205
$5,000 under $10,000	8,693,411	52,599,388	14,060,459	6,693,411	2,109,671	6,693,411	2,109,666	-	*3,146	*1,258	6,693,411	2,110,925
$10,000 under $15,000	10,074,452	127,661,584	46,976,860	10,074,452	7,047,397	10,074,452	7,047,406	-	-	-	10,074,452	7,047,406
$15,000 under $20,000	10,496,655	183,385,688	82,336,676	10,496,655	12,351,631	10,496,655	12,351,625	-	*7,659	*8,836	10,496,655	12,360,461
$20,000 under $25,000	9,733,222	218,202,366	116,575,139	9,733,222	17,489,733	9,733,222	17,489,725	-	*3,261	*77	9,733,222	17,489,802
$25,000 under $30,000	7,746,476	212,461,785	125,113,457	7,746,476	18,809,491	7,746,476	18,809,492	-	*3,381	*3,582	7,748,476	18,813,073
$30,000 under $40,000	12,305,997	427,917,500	270,480,577	12,305,997	42,828,748	12,305,997	42,828,731	-	*4,482	*4,201	12,305,997	42,832,932
$40,000 under $50,000	9,071,331	405,424,071	269,354,772	9,071,331	44,016,668	9,071,331	44,016,663	-	*8,271	*8,716	9,071,331	44,025,379
$50,000 under $75,000	13,581,069	821,823,955	575,285,665	13,581,069	100,025,625	13,581,069	100,025,620	-	*9,851	*36,607	13,581,069	100,062,227
$75,000 under $100,000	5,218,764	445,192,907	324,469,496	5,218,764	65,531,809	5,218,764	65,531,798	-	*1,508	*32,079	5,218,764	65,563,877
$100,000 under $200,000	3,079,658	387,189,572	293,154,902	3,079,658	68,354,568	3,079,658	68,354,564	-	*2,759	*7,295	3,079,658	68,361,859
$200,000 under $500,000	482,213	138,112,009	117,018,495	482,213	35,603,262	482,213	35,603,265	-	872	8,817	482,213	35,612,082
$500,000 under $1,000,000	70,018	46,982,789	41,506,914	70,018	14,790,340	70,018	14,790,341	-	106	1,815	70,018	14,792,156
$1,000,000 or more	27,340	62,046,501	55,113,621	27,340	21,188,678	27,340	21,188,678	-	77	3,084	27,340	21,191,762
Returns with Form 8615 tax computation												
Total	**312,352**	**1,797,432**	**1,546,154**	**312,352**	**316,566**	**312,352**	**454,761**	**138,195**	-	-	**312,352**	**454,761**
Under $5,000	246,244	570,166	401,884	246,244	59,785	248,244	89,406	29,620	-	-	248,244	89,406
$5,000 under $10,000	37,813	262,594	235,835	37,813	35,391	37,813	65,142	29,752	-	-	37,813	65,142
$10,000 under $15,000	*9,534	*118,598	*112,081	*9,534	*16,826	*9,534	*33,212	*16,386	-	-	*9,534	*33,212
$15,000 under $20,000	*9,015	*161,418	*153,265	*9,015	*22,993	*9,015	*46,662	*23,669	-	-	*9,015	*48,662
$20,000 under $25,000	*2,477	*51,996	*50,335	*2,477	*7,551	*2,477	*14,314	*6,763	-	-	*2,477	*14,314
$25,000 under $30,000	*1,102	*31,069	*24,316	*1,102	*3,647	*1,102	*7,180	*3,533	-	-	*1,102	*7,180
$30,000 under $40,000	*3,290	*112,959	*108,634	*3,290	*20,442	*3,290	*36,560	*16,118	-	-	*3,290	*36,560
$40,000 under $50,000	*1,102	*45,478	*44,762	*1,102	*9,187	*1,102	*15,414	*6,227	-	-	*1,102	*15,414
$50,000 under $75,000	*1,075	*64,436	*60,281	*1,075	*13,619	*1,075	*22,165	*8,547	-	-	*1,075	*22,165
$75,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	*527	*121,672	*119,660	*527	*37,499	*527	*42,690	*5,191	-	-	*527	*42,690
$500,000 under $1,000,000	*59	*38,267	*34,751	*59	*12,588	*59	*10,352	*-2,236	-	-	*59	*10,352
$1,000,000 or more	116	218,781	200,350	116	77,039	116	71,664	-5,375	-	-	116	71,664
Returns with Schedule D tax computation												
Total	**1,906,684**	**553,884,002**	**479,253,007**	**1,906,684**	**154,490,127**	**1,906,684**	**144,856,781**	**-9,633,345**	**4,410**	**88,946**	**1,906,684**	**144,945,728**
Under $5,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $40,000	-	-	-	-	-	-	-	-	-	-	-	-
$40,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $75,000	75,619	5,203,124	4,498,398	75,619	1,046,200	75,619	1,040,298	-5,902	-	-	75,619	1,040,298
$75,000 under $100,000	147,961	12,653,537	10,605,291	147,961	2,593,466	147,961	2,561,753	-31,712	*1,015	*1,899	147,961	2,563,652
$100,000 under $200,000	992,381	144,453,511	118,536,368	992,381	29,700,495	992,381	29,320,709	-379,786	*1,347	*39,507	992,381	29,360,216
$200,000 under $500,000	523,242	153,557,965	132,340,179	523,242	40,649,125	523,242	39,140,245	-1,508,879	1,270	13,371	523,242	39,153,617
$500,000 under $1,000,000	108,085	73,183,612	65,107,483	108,085	23,220,258	108,085	21,817,157	-1,403,100	396	2,094	108,085	21,819,252
$1,000,000 or more	59,397	164,832,252	148,165,288	59,397	57,280,583	59,397	50,976,618	-6,303,964	382	32,075	59,397	51,008,694

Footnotes at end of table.

Table 3.1--Returns with Modified Taxable Income[1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Total tax credits		Income tax after credits		Alternative minimum tax		Total income tax				
									As a percentage of		Average income tax (dollars)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Modified taxable income	Adjusted gross income	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Returns with regular tax computation only											
Total	**14,652,226**	**8,159,076**	**86,995,136**	**442,389,070**	**254,444**	**874,908**	**87,001,218**	**443,263,978**	**19.0**	**12.5**	**4,805**
Under $5,000	61,770	1,137	3,673,318	283,068	*1,238	*157	3,673,318	283,225	15 0	2 7	77
$5,000 under $10,000	1,102,616	81,954	6,292,964	2,028,971	-	-	6,292,964	2,028,971	14 4	3 9	303
$10,000 under $15,000	1,966,943	555,026	8,242,496	6,492,380	-	-	8,242,496	6,492,380	13 8	5 1	644
$15,000 under $20,000	2,865,130	1,720,149	8,231,328	10,640,312	*394	*583	8,231,328	10,640,894	12 9	5 8	1,014
$20,000 under $25,000	2,577,966	1,359,323	9,042,991	16,130,479	267	2,596	9,042,991	16,133,075	13 8	7 4	1,658
$25,000 under $30,000	820,666	301,243	7,714,811	18,511,830	*2,220	*1,679	7,714,811	18,513,509	14 8	8 7	2,390
$30,000 under $40,000	1,118,110	470,748	12,291,157	42,362,185	3,406	2,797	12,291,157	42,364,981	15 7	9 9	3,443
$40,000 under $50,000	953,434	420,840	9,060,618	43,604,539	10,867	13,849	9,062,062	43,618,388	16.2	10.8	4,808
$50,000 under $75,000	1,707,082	918,687	13,575,106	99,143,539	31,145	71,638	13,577,049	99,215,177	17 2	12 1	7,305
$75,000 under $100,000	819,433	504,345	5,213,459	65,059,532	56,846	110,748	5,214,892	65,170,280	20.1	14 6	12,488
$100,000 under $200,000	517,037	588,969	3,077,546	67,772,890	111,205	296,993	3,078,695	68,069,883	23 2	17.6	22,103
$200,000 under $500,000	106,230	507,374	482,038	35,104,707	34,101	237,523	482,117	35,342,230	30 2	25 6	73,292
$500,000 under $1,000,000	24,808	251,496	69,979	14,540,660	2,137	76,412	70,002	14,617,071	35 2	31 1	208,762
$1,000,000 or more	11,001	477,783	27,324	20,713,978	616	59,935	27,335	20,773,913	37.7	33.5	759,836
Returns with Form 8615 tax computation											
Total	**34,618**	**2,901**	**312,352**	**451,861**	**22,527**	**5,719**	**312,352**	**457,579**	**29.6**	**25.5**	**1,465**
Under $5,000	20,749	384	246,244	89,021	15,911	1,227	246,244	90,249	22.5	15 8	367
$5,000 under $10,000	*7,223	*361	37,813	64,781	*4,384	*2,501	37,813	67,282	28 5	25 6	1,779
$10,000 under $15,000	*2,105	*256	*9,534	*32,957	-	-	*9,534	*32,957	*29 4	*27 8	*3,457
$15,000 under $20,000	*1,052	*58	*9,015	*46,604	-	-	*9,015	*46,604	*30 4	*28 9	*5,170
$20,000 under $25,000	*1,238	*7	*2,477	*14,307	-	-	*2,477	*14,307	*28 4	*27 5	*5,776
$25,000 under $30,000	-	-	*1,102	*7,180	*1,102	*691	*1,102	*7,870	*32 4	*25.3	*7,142
$30,000 under $40,000	*1,086	*137	*3,290	*36,423	-	-	*3,290	*36,423	*33 5	*32 2	*11,071
$40,000 under $50,000	-	-	*1,102	*15,414	-	-	*1,102	*15,414	*34 4	*33 9	*13,987
$50,000 under $75,000	*1,075	*726	*1,075	*21,440	*1,075	*1,155	*1,075	*22,594	*37 5	*35 1	*21,018
$75,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	*6	*136	*527	*42,554	-	-	*527	*42,554	*35 6	*35 0	*80,748
$500,000 under $1,000,000	*9	*722	*59	*9,631	*51	*83	*59	*9,714	*28 0	*25.4	*164,644
$1,000,000 or more	75	115	116	71,549	*4	*61	116	71,611	35.7	32.7	617,336
Returns with Schedule D tax computation											
Total	**545,140**	**1,877,559**	**1,906,328**	**143,068,168**	**123,572**	**1,242,783**	**1,906,593**	**144,310,952**	**30.1**	**26.1**	**75,687**
Under $5,000	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $40,000	-	-	-	-	-	-	-	-	-	-	-
$40,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $75,000	11,485	5,668	75,619	1,034,630	*399	*380	75,619	1,035,010	23.0	19 9	13,687
$75,000 under $100,000	25,907	25,769	147,961	2,537,883	*1,594	*2,197	147,961	2,540,080	24.0	20 1	17,167
$100,000 under $200,000	248,498	306,808	992,331	29,053,408	29,912	109,772	992,373	29,163,180	24 6	20 2	29,387
$200,000 under $500,000	177,196	436,200	523,020	38,717,417	67,747	508,894	523,190	39,226,311	29 6	25 5	74,968
$500,000 under $1,000,000	49,610	367,816	108,023	21,451,435	15,916	227,110	108,064	21,678,545	33 3	29 6	200,569
$1,000,000 or more	32,444	735,298	59,374	50,273,395	8,003	394,430	59,387	50,667,825	34 2	30.7	853,037

* Estimate should be used with caution due to the small number of sample returns on which it is based

[1] See section 4 for the definition of modified taxable income

NOTE Detail may not add to totals because of rounding

Table 3.2–Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

(All figures are estimates based on samples–money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income								
	Total			Under 5 percent			5 under 7 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
Total	**89,252,989**	**4,007,580,441**	**588,419,030**	**14,573,889**	**211,776,486**	**6,209,575**	**10,268,050**	**222,837,107**	**13,642,195**
Under $5,000	3,934,027	5,944,957	479,612	2,879,258	8,646,441	128,773	318,244	509,525	30,437
$5,000 under $10,000	6,338,735	50,042,599	2,099,747	4,325,103	34,082,440	958,222	1,178,395	9,170,045	515,478
$10,000 under $15,000	8,258,245	103,857,781	6,724,830	1,693,086	21,610,514	497,539	2,939,900	33,860,791	2,094,091
$15,000 under $20,000	8,241,006	144,465,686	10,689,967	2,065,758	36,117,325	1,108,274	885,156	16,249,002	944,686
$20,000 under $25,000	9,045,529	203,420,100	16,149,912	1,646,154	36,825,318	1,020,772	1,718,504	38,488,257	2,372,657
$25,000 under $30,000	7,716,940	211,692,075	18,521,985	837,735	22,748,980	771,774	973,883	26,814,354	1,641,355
$30,000 under $40,000	12,294,895	427,540,458	42,402,898	657,555	22,397,899	765,006	1,227,117	42,032,806	2,587,203
$40,000 under $50,000	9,064,682	405,132,868	43,634,450	262,400	11,557,158	396,635	548,422	24,368,360	1,519,008
$50,000 under $75,000	13,654,264	826,882,001	100,276,554	147,835	8,806,485	292,635	408,937	24,064,757	1,490,639
$75,000 under $100,000	5,363,365	457,587,504	67,714,198	30,578	2,617,767	81,841	52,768	4,352,409	271,818
$100,000 under $200,000	4,071,790	531,603,228	97,239,647	21,706	3,016,466	96,719	14,258	1,694,335	101,316
$200,000 or more	1,271,510	639,411,183	182,485,232	6,721	3,351,692	91,384	2,467	1,232,466	73,507
Joint returns									
Total	**41,345,636**	**2,767,450,522**	**425,177,792**	**4,830,152**	**117,760,619**	**3,591,938**	**4,369,529**	**141,453,064**	**8,676,409**
Under $5,000	5,482	-3,520,038	82,497	-	-	-	-	-	-
$5,000 under $10,000	6,705	47,381	5,482	*1,238	*11,128	*545	-	-	-
$10,000 under $15,000	842,276	11,491,011	370,419	838,103	11,440,059	171,044	-	-	-
$15,000 under $20,000	1,947,189	34,384,060	1,370,854	1,449,609	25,015,787	840,662	493,666	9,301,031	518,077
$20,000 under $25,000	2,775,736	62,926,939	3,315,551	980,703	22,107,968	592,444	1,198,751	26,794,306	1,665,133
$25,000 under $30,000	3,049,605	84,075,530	5,615,867	652,670	17,709,329	594,995	724,904	20,109,201	1,227,523
$30,000 under $40,000	6,184,313	216,690,720	17,477,114	521,538	17,767,978	601,856	1,032,905	35,464,702	2,182,317
$40,000 under $50,000	6,083,375	272,732,524	25,116,717	224,189	9,915,364	341,814	483,009	21,501,258	1,333,191
$50,000 under $75,000	11,038,759	673,384,624	75,810,929	118,601	6,988,338	238,828	376,355	22,140,362	1,370,965
$75,000 under $100,000	4,724,496	403,324,078	57,654,340	23,241	2,001,309	63,234	47,240	3,903,998	245,548
$100,000 under $200,000	3,580,795	468,142,354	83,768,455	18,944	2,297,260	75,217	10,893	1,311,446	78,072
$200,000 or more	1,106,905	543,771,328	154,589,567	5,316	2,506,097	71,299	1,807	926,761	55,584
Single returns									
Total	**38,908,686**	**933,904,279**	**127,032,374**	**7,833,660**	**56,868,411**	**1,573,842**	**4,712,879**	**54,330,556**	**3,307,536**
Under $5,000	3,903,666	10,087,517	384,773	2,862,875	8,583,761	127,001	313,811	490,727	29,330
$5,000 under $10,000	6,024,533	47,460,690	2,002,376	4,096,975	32,250,066	914,656	1,121,429	8,658,249	485,911
$10,000 under $15,000	6,789,987	84,485,476	5,951,751	544,690	6,262,990	225,513	2,817,710	32,340,237	2,002,616
$15,000 under $20,000	5,273,215	91,739,978	8,352,032	145,201	2,490,919	81,928	176,123	3,025,172	181,999
$20,000 under $25,000	4,467,615	99,842,732	10,256,221	62,780	1,413,323	42,481	94,148	2,060,754	127,142
$25,000 under $30,000	3,245,437	88,662,599	9,709,017	38,977	1,085,850	40,842	52,352	1,425,285	86,037
$30,000 under $40,000	4,247,590	148,492,188	18,655,792	37,407	1,255,869	41,445	74,404	2,532,702	158,310
$40,000 under $50,000	2,114,897	93,956,642	14,221,434	11,152	503,230	11,288	27,848	1,211,665	78,401
$50,000 under $75,000	1,825,240	107,154,337	18,021,932	22,247	1,269,143	40,913	25,892	1,522,683	94,655
$75,000 under $100,000	509,105	43,236,989	8,142,672	6,124	517,871	14,336	5,327	431,456	25,289
$100,000 under $200,000	381,644	49,162,804	10,574,720	4,064	586,494	18,152	3,207	362,839	21,927
$200,000 or more	125,753	71,422,329	20,759,654	1,170	626,895	15,286	629	268,786	15,919

Footnotes at end of table

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income --Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued								
	7 under 10 percent			10 under 12 percent			12 under 15 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns									
Total	**25,573,402**	**797,003,093**	**69,190,463**	**16,809,414**	**640,452,871**	**69,927,834**	**10,234,660**	**607,088,440**	**82,003,745**
Under $5,000	302,749	589,395	50,415	206,877	560,418	62,105	106,305	328,684	41,728
$5,000 under $10,000	689,580	5,716,540	459,328	48,600	381,559	41,724	62,886	453,266	60,605
$10,000 under $15,000	3,419,858	45,773,300	3,634,303	167,828	2,175,808	231,071	24,301	293,415	39,055
$15,000 under $20,000	4,511,310	77,187,884	7,058,691	731,446	14,071,847	1,438,946	36,831	652,073	85,618
$20,000 under $25,000	1,744,895	39,821,880	3,272,988	3,888,327	87,206,989	9,330,386	44,886	1,018,812	133,363
$25,000 under $30,000	2,853,189	78,613,213	6,591,309	2,920,728	79,887,849	9,036,099	124,533	3,437,850	447,918
$30,000 under $40,000	5,084,631	175,949,849	15,320,628	2,004,062	71,301,573	7,582,872	2,700,965	92,150,489	12,409,562
$40,000 under $50,000	3,250,276	145,082,021	12,742,215	2,842,732	127,710,468	13,816,702	720,179	32,074,100	4,311,090
$50,000 under $75,000	3,380,261	197,365,047	17,361,195	3,301,991	194,811,973	21,465,634	4,036,028	252,805,959	33,821,477
$75,000 under $100,000	292,746	24,026,047	2,094,431	604,905	50,186,286	5,573,795	1,819,542	153,703,960	20,964,826
$100,000 under $200,000	39,465	4,739,053	420,750	87,588	10,285,564	1,140,512	545,206	64,286,958	8,880,297
$200,000 or more	4,442	2,138,862	184,209	4,329	1,872,537	207,988	12,997	5,882,872	808,206
Joint returns									
Total	**12,541,184**	**541,700,042**	**46,996,090**	**7,124,142**	**388,271,583**	**42,350,919**	**5,747,317**	**433,293,064**	**58,550,726**
Under $5,000	-	-	-	*1,150	*2,246	*258	*42	*36	*4
$5,000 under $10,000	*7	*59	*4	*1,015	*8,810	*1,055	*4,384	*26,977	*3,548
$10,000 under $15,000	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	*2,832	*50,065	*6,588
$20,000 under $25,000	596,004	14,017,983	1,052,949	-	-	-	-	-	-
$25,000 under $30,000	1,669,732	46,194,456	3,785,877	*1,140	*33,301	*3,375	*1,141	*28,701	*3,808
$30,000 under $40,000	3,770,706	131,293,552	11,367,375	857,754	32,109,373	3,316,024	*1,235	*48,772	*6,580
$40,000 under $50,000	2,930,147	130,925,029	11,511,415	2,440,320	110,125,582	11,885,642	*3,475	*160,421	*20,462
$50,000 under $75,000	3,249,918	190,020,871	16,720,723	3,143,164	185,740,599	20,452,403	3,454,822	219,674,981	29,307,466
$75,000 under $100,000	285,282	23,389,797	2,041,729	592,418	49,077,907	5,453,016	1,749,654	147,880,712	20,162,507
$100,000 under $200,000	35,807	4,252,476	376,141	83,982	9,784,414	1,084,391	519,740	61,175,697	8,456,203
$200,000 or more	3,581	1,605,821	139,875	3,200	1,389,350	154,755	9,991	4,246,702	583,560
Single returns									
Total	**9,997,546**	**166,743,223**	**14,575,562**	**8,367,160**	**206,521,328**	**22,628,208**	**3,687,572**	**136,495,512**	**18,448,877**
Under $5,000	302,749	589,395	50,415	205,727	558,172	61,848	105,025	322,468	40,921
$5,000 under $10,000	679,417	5,642,750	453,813	34,098	245,003	26,879	58,502	426,289	57,057
$10,000 under $15,000	3,238,471	43,411,704	3,436,635	157,719	2,064,178	218,541	24,298	293,366	39,049
$15,000 under $20,000	4,267,406	73,052,282	6,701,486	656,764	12,686,098	1,295,546	18,654	320,878	43,744
$20,000 under $25,000	807,201	13,320,456	1,195,254	3,677,035	82,471,821	8,808,297	23,967	524,214	68,328
$25,000 under $30,000	351,334	9,628,359	862,995	2,778,018	76,036,510	8,625,048	*19,577	*543,363	*68,567
$30,000 under $40,000	429,320	14,587,774	1,306,003	646,880	21,493,017	2,378,511	2,553,171	87,115,549	11,731,269
$40,000 under $50,000	81,194	3,552,772	313,028	142,316	6,240,023	693,740	530,218	23,423,607	3,188,473
$50,000 under $75,000	32,468	1,873,000	160,695	54,757	3,091,955	341,009	288,563	16,445,999	2,241,116
$75,000 under $100,000	4,614	405,654	34,182	10,381	929,716	100,854	52,158	4,296,165	595,683
$100,000 under $200,000	2,572	328,460	30,848	2,721	391,895	43,784	11,415	1,505,718	201,077
$200,000 or more	803	350,637	30,209	743	312,939	34,149	2,023	1,277,897	173,594

Footnotes at end of table

Table 3.2–Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income --Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued								
	15 under 17 percent			17 under 25 percent			25 under 30 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns									
Total	**4,834,052**	**356,266,237**	**56,900,085**	**6,023,246**	**675,760,180**	**135,610,921**	**619,677**	**240,935,322**	**66,083,406**
Under $5,000	20,275	46,244	7,460	82,719	234,643	46,430	*5,437	*17,583	*4,682
$5,000 under $10,000	-	-	-	14,777	95,562	22,098	*12,463	*91,048	*24,576
$10,000 under $15,000	-	-	-	-	-	-	*2,332	*30,763	*7,996
$15,000 under $20,000	*1,457	*26,132	*4,023	*256	*4,464	*1,089	*5,486	*99,572	*29,244
$20,000 under $25,000	-	-	-	-	-	-	*2,480	*52,068	*14,327
$25,000 under $30,000	*5,742	*158,000	*25,290	*15	*421	*98	*1,102	*31,069	*7,870
$30,000 under $40,000	570,651	21,815,648	3,382,476	46,457	1,773,207	315,826	*1,152	*40,591	*10,884
$40,000 under $50,000	849,653	36,766,368	5,952,336	589,810	27,523,919	4,879,056	-	-	-
$50,000 under $75,000	1,224,633	80,012,348	12,678,728	1,149,522	68,715,500	13,070,087	2,703	143,569	39,166
$75,000 under $100,000	1,365,817	117,701,683	18,821,824	1,194,296	104,762,486	19,811,512	*1,089	*83,436	*21,929
$100,000 under $200,000	781,016	93,889,863	15,085,526	2,492,954	339,298,483	67,657,367	86,031	13,837,056	3,624,589
$200,000 or more	14,807	5,849,951	942,423	452,439	133,351,495	29,807,359	499,404	226,508,567	62,298,143
Joint returns									
Total	**2,724,926**	**253,633,999**	**40,490,921**	**3,321,607**	**482,596,878**	**97,149,004**	**452,703**	**197,263,664**	**54,133,265**
Under $5,000	-	-	-	*9	*41	*10	-	-	-
$5,000 under $10,000	-	-	-	*3	*31	*8	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	*256	*4,464	*1,089	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	*3	*72	*20
$25,000 under $30,000	-	-	-	*15	*421	*96	-	-	-
$30,000 under $40,000	-	-	-	*10	*314	*62	*50	*1,914	*547
$40,000 under $50,000	*9	*372	*58	*2,125	*99,885	*22,319	-	-	-
$50,000 under $75,000	689,881	48,351,050	7,610,271	5,227	299,360	56,557	*1,639	*84,691	*22,799
$75,000 under $100,000	1,265,526	109,373,527	17,473,507	759,467	67,561,706	12,156,446	*1,080	*82,621	*21,697
$100,000 under $200,000	756,300	90,889,043	14,597,156	2,135,633	294,459,582	58,030,145	19,979	3,742,257	961,319
$200,000 or more	13,211	5,020,007	809,930	418,862	120,171,073	26,882,274	429,950	193,352,110	53,126,883
Single returns									
Total	**1,786,464**	**84,631,021**	**13,548,973**	**2,321,207**	**161,848,084**	**32,258,524**	**137,494**	**34,133,509**	**9,328,955**
Under $5,000	20,275	46,244	7,460	82,711	234,602	46,421	*5,437	*17,583	*4,682
$5,000 under $10,000	-	-	-	*14,774	*95,532	*22,090	*12,463	*91,048	*24,576
$10,000 under $15,000	-	-	-	-	-	-	*2,332	*30,763	*7,996
$15,000 under $20,000	*1,102	*20,403	*3,127	-	-	-	*5,486	*99,572	*29,244
$20,000 under $25,000	-	-	-	-	-	-	*2,477	*51,996	*14,307
$25,000 under $30,000	*4,077	*112,164	*17,657	-	-	-	*1,102	*31,069	*7,870
$30,000 under $40,000	498,921	19,240,597	2,974,577	*4,198	*153,720	*29,255	*1,102	*38,677	*10,337
$40,000 under $50,000	792,467	34,225,590	5,554,893	528,600	24,754,234	4,366,180	-	-	-
$50,000 under $75,000	377,058	22,133,530	3,553,199	1,023,007	60,743,255	11,563,488	*48	*2,784	*781
$75,000 under $100,000	75,997	6,303,942	1,027,007	353,468	30,251,100	6,309,797	*9	*815	*232
$100,000 under $200,000	15,247	1,866,829	302,202	288,574	35,679,206	7,716,009	52,859	8,289,412	2,173,703
$200,000 or more	1,320	681,723	108,850	25,874	9,936,437	2,205,283	54,180	25,479,790	7,055,228

Footnotes at end of table.

Table 3.2–Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income –Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued								
	30 under 50 percent			50 under 100 percent			100 percent or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns									
Total	**299,294**	**259,817,109**	**88,114,153**	**5,079**	**532,298**	**337,315**	**12,224**	**-4,890,701**	**399,338**
Under $5,000	*1,247	*5,928	*1,810	*3,146	*8,907	*7,236	7,770	-5,002,810	98,533
$5,000 under $10,000	*6,903	*51,889	*17,415	*17	*151	*110	*13	*99	*190
$10,000 under $15,000	*4,767	*62,238	*21,401	*12	*126	*101	*4,161	*50,826	*199,273
$15,000 under $20,000	*3,294	*57,204	*18,777	*8	*127	*92	*3	*55	*528
$20,000 under $25,000	*28	*643	*216	†	†	†	†	†	†
$25,000 under $30,000	*8	*219	*81	†	†	†	†	†	†
$30,000 under $40,000	*2,283	*77,628	*27,241	*17	*619	*391	*4	*150	*807
$40,000 under $50,000	*1,202	*50,103	*17,187	*9	*370	*222	-	-	-
$50,000 under $75,000	*2,251	*150,612	*53,670	*100	*5,524	*3,041	*3	*225	*282
$75,000 under $100,000	1,101	106,274	37,060	*476	*43,002	*29,910	*47	*4,155	*5,251
$100,000 under $200,000	3,072	477,189	171,511	477	75,623	57,103	*17	*2,637	*3,957
$200,000 or more	273,138	258,777,184	87,747,784	577	392,014	235,841	188	53,543	88,387
Joint returns									
Total	**223,762**	**214,448,788**	**72,583,511**	**1,597**	**439,762**	**273,684**	**8,718**	**-3,410,941**	**381,323**
Under $5,000	*9	*25	*12	-	-	-	4,273	-3,522,386	82,213
$5,000 under $10,000	*42	*271	*123	†	†	†	†	†	†
$10,000 under $15,000	-	-	-	†	†	†	†	†	†
$15,000 under $20,000	*814	*12,530	*3,818	*8	*127	*92	*3	*55	*528
$20,000 under $25,000	*24	*568	*190	†	†	†	†	†	†
$25,000 under $30,000	-	-	-	†	†	†	†	†	†
$30,000 under $40,000	*95	*3,346	*1,155	*17	*619	*391	*4	*150	*807
$40,000 under $50,000	*92	*4,244	*1,594	*9	*370	*222	-	-	-
$50,000 under $75,000	*1,133	*83,026	*30,011	*16	*1,121	*624	*3	*225	*282
$75,000 under $100,000	*75	*6,100	*2,697	*472	*42,638	*29,586	†	†	†
$100,000 under $200,000	1,223	184,463	75,412	*278	*43,261	*30,872	†	†	†
$200,000 or more	220,258	214,154,215	72,468,499	543	345,648	208,521	188	53,543	88,387
Single returns									
Total	**60,575**	**33,015,652**	**11,292,684**	**3,446**	**86,563**	**59,860**	**682**	**-769,581**	**9,354**
Under $5,000	*1,238	*5,903	*1,798	*3,148	*8,907	*7,238	673	-770,246	7,660
$5,000 under $10,000	*6,861	*51,618	*17,292	†	†	†	†	†	†
$10,000 under $15,000	*4,787	*62,238	*21,401	†	†	†	†	†	†
$15,000 under $20,000	*2,480	*44,673	*14,959	-	-	-	-	-	-
$20,000 under $25,000	*3	*75	*26	-	-	-	*4	*92	*387
$25,000 under $30,000	-	-	-	-	-	-	-	-	-
$30,000 under $40,000	*2,188	*74,282	*26,086	-	-	-	-	-	-
$40,000 under $50,000	*1,103	*45,522	*15,430	-	-	-	-	-	-
$50,000 under $75,000	*1,118	*67,586	*23,658	*84	*4,402	*2,417	-	-	-
$75,000 under $100,000	*1,019	*99,516	*34,090	†	†	†	†	†	†
$100,000 under $200,000	*820	*122,840	*43,789	†	†	†	†	†	†
$200,000 or more	38,978	32,441,400	11,094,154	*33	*45,824	*26,982	-	-	-

* Estimate should be used with caution due to the small number of sample returns on which it is based

** Data combined to avoid disclosure of information for specific taxpayers

† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals

NOTE: Detail may not add to totals because of rounding

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns	Total tax liability		Tax credits									
				Total		Child care credit		Credit for the elderly or disabled		Earned income credit used to offset income tax before credit		Minimum tax credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**118,218,327**	**91,473,653**	**615,806,186**	**15,240,064**	**10,040,198**	**5,964,253**	**2,517,962**	**251,524**	**48,028**	**7,850,841**	**3,145,736**	**106,592**	**468,755**
No adjusted gross income	944,141	150,313	331,841	255	23	*7	*1	**	**	*8	*1	158	17
$1 under $5,000	14,646,131	4,635,371	657,384	85,899	1,859	-	-	-	-	*3,384	*338	*1,238	*38
$5,000 under $10,000	13,982,404	6,936,674	2,802,428	1,111,076	82,450	*3,146	*76	**69,688	**8,363	1,000,845	71,432	-	-
$10,000 under $15,000	13,562,088	8,522,037	7,605,615	1,972,199	555,443	283,348	78,261	94,126	23,205	1,633,856	446,701	*42	*37
$15,000 under $20,000	11,385,632	8,514,123	11,908,055	2,866,224	1,720,210	459,987	194,645	66,117	13,042	2,594,460	1,502,857	*1,075	*237
$20,000 under $25,000	9,970,099	9,195,676	17,485,703	2,579,204	1,359,331	542,216	248,595	21,592	3,419	2,339,920	1,079,772	*212	*126
$25,000 under $30,000	7,847,862	7,750,788	20,002,784	820,666	301,243	496,055	207,782	-	-	278,368	44,636	*858	*771
$30,000 under $40,000	12,380,339	12,321,251	44,954,254	1,119,197	470,885	964,026	391,599	-	-	-	-	4,798	3,724
$40,000 under $50,000	9,098,760	9,079,464	46,125,124	953,435	420,840	810,574	318,087	-	-	-	-	3,128	3,766
$50,000 under $75,000	13,679,023	13,659,186	105,157,528	1,719,650	925,082	1,388,070	627,616	-	-	-	-	15,632	20,682
$75,000 under $100,000	5,374,489	5,364,246	70,753,040	845,340	530,114	618,975	273,453	-	-	-	-	13,786	29,938
$100,000 under $200,000	4,074,852	4,072,602	101,965,101	785,535	895,777	337,643	148,141	-	-	-	-	31,063	58,731
$200,000 under $500,000	1,007,136	1,006,669	76,997,574	283,434	943,710	51,597	24,770	-	-	-	-	22,487	84,506
$500,000 under $1,000,000	178,374	178,289	36,918,120	74,428	620,034	6,930	3,847	-	-	-	-	7,527	78,667
$1,000,000 or more	86,998	86,964	72,141,834	43,520	1,213,197	1,677	1,090	-	-	-	-	4,588	187,515
Taxable returns, total	**89,252,989**	**89,252,989**	**613,824,006**	**9,981,621**	**7,538,100**	**5,119,249**	**2,171,630**	**163,898**	**27,784**	**3,063,033**	**1,175,535**	**98,911**	**448,267**
No adjusted gross income	6,507	6,507	98,107	*48	*1	-	-	-	-	-	-	-	-
$1 under $5,000	3,927,520	3,927,520	406,268	83,666	1,620	-	-	-	-	*1,150	*99	*1,238	*38
$5,000 under $10,000	6,338,735	6,338,735	2,390,909	710,630	51,488	-	-	*22,098	*1,357	655,239	47,929	-	-
$10,000 under $15,000	8,256,245	8,256,245	7,363,515	137,092	28,181	*7,580	*3,849	71,068	17,101	*5,623	*2,681	-	-
$15,000 under $20,000	8,241,006	8,241,006	11,565,258	600,856	400,814	88,041	35,239	49,147	5,909	455,117	356,769	*35	*4
$20,000 under $25,000	9,045,529	9,045,529	17,272,332	1,888,973	889,999	369,769	149,094	21,584	3,416	1,681,617	725,145	-	-
$25,000 under $30,000	7,716,940	7,716,940	19,908,551	789,001	284,789	483,538	202,298	-	-	264,288	42,912	*855	*768
$30,000 under $40,000	12,294,895	12,294,895	44,879,967	1,104,357	444,582	956,300	384,770	-	-	-	-	*4,372	*3,348
$40,000 under $50,000	9,064,682	9,064,682	46,067,665	944,165	384,978	810,131	317,719	-	-	-	-	1,832	1,350
$50,000 under $75,000	13,654,264	13,654,264	105,111,032	1,715,622	914,959	1,387,071	627,364	-	-	-	-	14,293	19,089
$75,000 under $100,000	5,363,365	5,363,365	70,747,625	841,468	510,376	618,974	273,453	-	-	-	-	10,803	21,697
$100,000 under $200,000	4,071,790	4,071,790	101,959,332	764,564	868,918	337,641	148,139	-	-	-	-	30,983	57,834
$200,000 under $500,000	1,006,366	1,006,366	76,994,812	283,284	936,367	51,596	24,769	-	-	-	-	22,409	81,338
$500,000 under $1,000,000	178,230	178,230	36,917,550	74,390	615,028	6,929	3,846	-	-	-	-	7,511	76,767
$1,000,000 or more	86,914	86,914	72,141,082	43,505	1,205,999	1,677	1,090	-	-	-	-	4,579	186,032
Nontaxable returns, total	**28,965,338**	**2,220,664**	**1,982,180**	**5,258,443**	**2,502,098**	**845,004**	**346,332**	**87,626**	**20,245**	**4,787,807**	**1,970,201**	**7,681**	**20,489**

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits--continued								Income tax after credits		Total income tax	
	Foreign tax credit		General business credit		Nonconventional source fuel credit		Other tax credits		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All returns, total	**1,730,566**	**2,965,313**	**267,527**	**702,906**	**25,851**	**33,642**	**32,823**	**68,855**	**89,233,118**	**586,128,456**	**89,252,989**	**588,419,030**
No adjusted gross income	*56	*2	*23	*2	*3	-	-	-	2,044	188	6,507	87,965
$1 under $5,000	81,277	1,483	-	-	-	-	-	-	3,925,097	389,597	3,927,520	391,647
$5,000 under $10,000	34,442	1,612	*4,107	*378	*1,238	*224	-	-	6,337,646	2,095,755	6,338,735	2,099,747
$10,000 under $15,000	54,926	5,804	*1,665	*619	*1,238	*32	*1,102	*189	8,256,192	6,724,610	8,256,245	6,724,830
$15,000 under $20,000	58,291	3,780	6,737	3,295	*1,238	*240	-	-	8,240,343	10,686,916	8,241,006	10,689,967
$20,000 under $25,000	60,930	11,169	11,568	13,545	*272	*1	-	-	9,045,467	16,144,786	9,045,529	16,149,912
$25,000 under $30,000	63,127	8,516	15,907	23,669	*1,103	*104	*4	*3	7,715,912	18,519,010	7,716,940	18,521,985
$30,000 under $40,000	117,339	36,917	15,632	17,708	*5,438	*1,386	*83	*38	12,294,700	42,398,645	12,294,895	42,402,896
$40,000 under $50,000	124,895	43,352	15,978	33,652	*1,142	*4,013	*1,001	*124	9,062,120	43,620,013	9,064,682	43,634,450
$50,000 under $75,000	282,990	160,825	48,102	86,997	*1,085	*50	8,958	8,853	13,651,813	100,199,611	13,654,264	100,276,554
$75,000 under $100,000	182,423	121,912	46,529	98,300	*3,667	*1,778	3,910	4,733	5,361,427	67,597,440	5,363,365	67,714,198
$100,000 under $200,000	372,386	545,401	54,314	122,186	3,600	2,318	9,173	17,458	4,069,884	96,826,299	4,071,790	97,239,647
$200,000 under $500,000	203,634	714,332	29,209	104,584	3,099	4,431	5,029	11,057	1,005,593	73,864,680	1,006,366	74,629,647
$500,000 under $1,000,000	58,157	457,711	10,748	66,834	1,469	3,729	2,131	6,468	178,062	36,001,727	178,230	36,315,904
$1,000,000 or more	35,691	852,498	7,007	131,137	1,258	15,335	1,434	19,931	86,818	71,059,179	86,914	71,539,681
Taxable returns, total	**1,706,503**	**2,878,065**	**236,733**	**652,713**	**24,692**	**29,388**	**32,602**	**68,585**	**89,233,118**	**586,128,456**	**89,252,989**	**588,419,030**
No adjusted gross income	*45	*1	-	-	*3	(Z)	-	-	2,044	188	6,507	87,965
$1 under $5,000	81,277	1,483	-	-	-	-	-	-	3,925,097	389,597	3,927,520	391,647
$5,000 under $10,000	34,442	1,812	-	-	*1,238	*224	-	-	6,337,646	2,095,755	6,338,735	2,099,747
$10,000 under $15,000	50,123	4,320	*362	*9	*1,238	*32	*1,102	*189	8,256,192	6,724,810	8,256,245	6,724,830
$15,000 under $20,000	53,464	1,419	*1,238	*2	*1,238	*240	-	-	8,240,343	10,686,916	8,241,006	10,689,967
$20,000 under $25,000	57,563	8,898	*3,479	*741	*272	*1	-	-	9,045,467	16,144,786	9,045,529	16,149,912
$25,000 under $30,000	63,125	8,515	*11,730	*15,818	*1,102	*100	-	-	7,715,912	18,519,010	7,716,940	18,521,985
$30,000 under $40,000	112,543	22,866	13,655	12,701	*5,438	*1,386	-	-	12,294,700	42,398,645	12,294,895	42,402,896
$40,000 under $50,000	121,373	29,271	12,265	18,668	-	-	*1,000	*123	9,062,120	43,620,013	9,064,682	43,634,450
$50,000 under $75,000	281,899	156,550	46,483	83,074	*1,075	*8	*8,836	*8,817	13,651,813	100,199,611	13,654,264	100,276,554
$75,000 under $100,000	181,702	110,977	46,355	97,738	*3,667	*1,778	3,910	4,733	5,361,427	67,597,440	5,363,365	67,714,198
$100,000 under $200,000	371,565	519,699	54,241	121,961	3,597	2,314	9,169	17,428	4,069,884	96,826,299	4,071,790	97,239,647
$200,000 under $500,000	203,565	710,623	29,183	104,299	3,096	4,325	5,025	10,983	1,005,593	73,864,680	1,006,366	74,629,647
$500,000 under $1,000,000	58,132	454,798	10,740	66,646	1,469	3,729	2,129	6,464	178,062	36,001,727	178,230	36,315,904
$1,000,000 or more	35,683	847,033	7,002	131,056	1,257	15,251	1,433	19,847	86,818	71,059,179	86,914	71,539,681
Nontaxable returns, total	**24,063**	**87,248**	**30,793**	**50,193**	**1,159**	**4,254**	**221**	**270**	-	-	-	-

Footnotes at end of table

Table 3.3—All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

(All returns are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Alternative minimum tax		All other taxes									
	Number of returns	Amount	Total		Penalty tax on qualified retirement plans		Self-employment tax		Social security taxes on tip income		Household employment tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All returns, total	**414,106**	**2,290,576**	**16,177,480**	**29,276,402**	**3,039,096**	**1,780,113**	**12,850,372**	**26,678,859**	**267,601**	**43,651**	**291,663**	**630,678**
No adjusted gross income	4,484	87,778	178,808	279,591	17,873	19,506	154,843	237,153	*1,438	*234	7,879	20,850
$1 under $5,000	19,573	2,050	1,003,293	418,609	32,405	6,255	930,522	410,710	39,258	1,566	*7	*40
$5,000 under $10,000	5,481	3,992	1,621,694	1,283,579	116,157	26,611	1,460,577	1,236,010	34,269	3,187	10,062	17,420
$10,000 under $15,000	*54	*220	1,437,459	1,532,010	154,407	35,661	1,219,515	1,477,865	52,041	11,604	6,494	8,474
$15,000 under $20,000	*1,056	*3,052	1,278,886	1,600,366	200,120	60,980	1,044,953	1,513,873	36,782	7,994	5,032	17,300
$20,000 under $25,000	329	5,126	1,103,444	1,421,019	221,785	70,334	861,412	1,345,922	*20,033	*2,199	4,299	2,419
$25,000 under $30,000	4,349	2,975	990,057	1,481,827	242,694	97,980	741,034	1,378,656	*15,383	*655	3,182	3,402
$30,000 under $40,000	3,601	4,251	1,820,761	2,551,358	481,528	183,326	1,334,329	2,337,909	24,009	2,633	14,695	27,032
$40,000 under $50,000	11,986	14,438	1,534,569	2,490,674	405,550	224,122	1,137,710	2,222,004	*8,253	*1,097	15,321	42,406
$50,000 under $75,000	33,128	76,942	2,368,697	4,880,974	636,445	408,325	1,740,131	4,395,744	22,347	10,519	29,088	65,164
$75,000 under $100,000	58,945	116,758	1,124,278	3,038,843	322,272	303,760	790,842	2,649,903	*7,453	*1,545	32,358	80,412
$100,000 under $200,000	141,833	413,348	1,168,732	4,725,454	177,290	273,344	961,043	4,319,700	*6,167	*340	77,207	125,710
$200,000 under $500,000	102,380	764,967	422,740	2,387,927	26,277	41,086	368,493	2,209,516	*167	*75	57,298	107,369
$500,000 under $1,000,000	18,208	314,177	80,219	602,218	3,032	11,495	68,814	539,615	-	-	15,970	45,052
$1,000,000 or more	8,699	480,501	43,845	601,953	1,261	17,327	36,153	404,278	-	-	12,772	69,628
Taxable returns, total	**414,102**	**2,290,574**	**12,255,106**	**25,404,976**	**2,746,917**	**1,688,485**	**9,313,159**	**23,034,899**	**161,664**	**32,583**	**263,763**	**508,012**
No adjusted gross income	4,480	87,776	1,812	10,142	54	230	1,629	8,249	-	-	231	1,214
$1 under $5,000	19,573	2,050	84,634	14,621	*1,287	*373	66,393	14,042	*18,241	*206	-	-
$5,000 under $10,000	5,481	3,992	383,048	291,162	36,409	8,251	329,570	281,506	*8,383	*1,027	*10	*305
$10,000 under $15,000	*54	*220	644,921	638,685	93,088	18,385	518,756	605,835	*17,522	*8,178	*6,292	*6,163
$15,000 under $20,000	*1,058	*3,052	769,024	875,291	141,878	47,955	598,751	820,820	*23,057	*5,662	*1,238	*700
$20,000 under $25,000	329	5,126	900,926	1,122,420	193,853	62,664	686,091	1,056,590	*10,680	*646	*4,289	*2,376
$25,000 under $30,000	4,349	2,975	955,069	1,386,566	237,397	96,254	708,727	1,285,228	*15,383	*655	*3,153	*3,294
$30,000 under $40,000	3,601	4,251	1,794,405	2,477,071	476,958	182,645	1,314,476	2,284,730	24,009	2,633	11,600	6,605
$40,000 under $50,000	11,986	14,438	1,519,787	2,433,215	399,806	216,975	1,129,700	2,198,837	*8,253	*1,097	13,934	15,260
$50,000 under $75,000	33,128	76,942	2,383,775	4,834,479	636,444	408,324	1,735,467	4,366,168	22,347	10,519	27,804	48,250
$75,000 under $100,000	58,945	116,758	1,123,396	3,033,427	321,915	303,546	790,001	2,645,168	*7,453	*1,545	32,313	79,946
$100,000 under $200,000	141,833	413,348	1,167,920	4,719,685	177,281	273,128	960,426	4,315,964	*6,167	*340	77,009	123,909
$200,000 under $500,000	102,380	764,967	422,437	2,365,165	26,258	41,031	368,278	2,208,446	*167	*75	57,194	105,755
$500,000 under $1,000,000	18,208	314,177	80,160	601,645	3,031	11,460	68,768	539,319	-	-	15,946	44,813
$1,000,000 or more	8,699	480,501	43,795	601,402	1,257	17,263	36,124	403,996	-	-	12,749	69,422
Nontaxable returns, total	*4	*1	**3,922,374**	**3,871,426**	**292,178**	**91,628**	**3,537,213**	**3,643,960**	**105,937**	**11,068**	**27,900**	**122,666**

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Earned income credit used to offset other taxes		Number of returns without tax liability	Tax payments					
				Total		Income tax withheld		Estimated tax payments	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	**2,909,053**	**1,980,998**	**26,744,674**	**108,241,729**	**644,175,500**	**102,436,220**	**495,484,153**	**11,903,592**	**122,489,252**
No adjusted gross income	71,946	35,717	793,828	352,901	1,126,537	232,268	574,862	111,123	450,936
$1 under $5,000	529,299	154,552	10,010,760	10,876,592	2,121,598	10,609,865	1,875,393	260,793	209,655
$5,000 under $10,000	947,939	604,743	7,045,730	11,438,426	6,207,401	10,919,452	5,619,758	602,386	547,233
$10,000 under $15,000	667,382	700,300	5,040,050	11,939,438	12,358,675	11,144,668	11,072,538	965,341	1,215,455
$15,000 under $20,000	500,650	396,908	2,871,509	10,738,280	17,362,584	9,943,600	15,472,244	1,113,257	1,764,464
$20,000 under $25,000	186,299	87,750	774,423	9,704,696	22,356,321	9,188,685	20,460,369	849,542	1,782,548
$25,000 under $30,000	5,538	1,029	97,074	7,726,848	23,590,457	7,320,159	21,334,728	868,692	2,117,774
$30,000 under $40,000	-	-	59,088	12,244,422	51,697,500	11,707,227	47,501,634	1,278,955	3,946,516
$40,000 under $50,000	-	-	19,296	9,005,693	51,089,011	8,616,386	48,777,929	1,085,390	4,064,475
$50,000 under $75,000	-	-	19,836	13,567,422	112,255,053	12,933,532	100,479,334	1,889,084	10,865,513
$75,000 under $100,000	-	-	10,243	5,342,599	71,265,600	5,059,219	61,482,018	967,395	8,769,061
$100,000 under $200,000	-	-	2,250	4,040,038	99,094,606	3,679,875	75,235,063	1,258,019	20,908,282
$200,000 under $500,000	-	-	467	1,000,562	72,175,081	858,225	44,993,435	487,022	23,390,839
$500,000 under $1,000,000	-	-	85	177,085	34,284,908	149,308	18,687,818	104,847	12,743,559
$1,000,000 or more	-	-	34	86,727	67,190,166	73,751	23,917,032	61,746	29,712,942
Taxable returns, total	**-**	**-**	**-**	**85,581,769**	**630,018,892**	**80,710,162**	**483,504,268**	**10,886,935**	**120,554,353**
No adjusted gross income	-	-	-	4,273	118,827	3,054	33,322	2,780	50,993
$1 under $5,000	-	-	-	2,683,381	579,548	2,585,157	521,320	91,478	40,855
$5,000 under $10,000	-	-	-	5,657,496	3,614,855	5,401,759	3,354,605	319,098	248,027
$10,000 under $15,000	-	-	-	7,585,790	9,060,989	6,972,236	8,065,734	767,011	951,263
$15,000 under $20,000	-	-	-	7,846,004	13,919,308	7,166,805	12,345,160	970,566	1,482,292
$20,000 under $25,000	-	-	-	8,857,720	21,090,288	8,380,943	19,348,530	797,000	1,643,288
$25,000 under $30,000	-	-	-	7,609,319	23,331,340	7,212,126	21,134,146	850,426	2,061,935
$30,000 under $40,000	-	-	-	12,176,424	51,441,681	11,655,116	47,358,795	1,260,793	3,851,791
$40,000 under $50,000	-	-	-	8,974,071	50,920,255	8,595,585	46,700,683	1,073,128	3,981,901
$50,000 under $75,000	-	-	-	13,552,541	112,099,994	12,923,720	100,396,025	1,882,745	10,806,119
$75,000 under $100,000	-	-	-	5,332,544	71,185,325	5,053,875	61,434,384	961,803	8,739,881
$100,000 under $200,000	-	-	-	4,038,592	99,059,288	3,678,956	75,228,804	1,256,940	20,881,419
$200,000 under $500,000	-	-	-	999,981	72,146,672	857,881	44,983,344	486,687	23,375,084
$500,000 under $1,000,000	-	-	-	176,979	34,273,866	149,248	18,685,273	104,774	12,735,681
$1,000,000 or more	-	-	-	86,655	67,176,655	73,700	23,914,143	61,704	29,703,823
Nontaxable returns, total	**2,909,053**	**1,980,998**	**26,744,674**	**22,659,960**	**14,156,607**	**21,726,059**	**11,979,886**	**1,016,657**	**1,934,900**

Footnotes at end of table

Table 3.3–All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax payments--continued								Earned income credit, refundable portion		Overpayment	
	Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies				Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	**1,368,994**	**24,929,343**	**1,033,189**	**1,081,454**	**519,653**	**123,815**	**42,037**	**67,482**	**15,177,901**	**20,828,840**	**85,348,771**	**119,462,121**
No adjusted gross income	15,084	84,391	1,836	2,846	37,470	13,449	450	53	69,721	57,348	349,398	1,001,906
$1 under $5,000	71,210	30,409	*18	*24	38,704	6,118	-	-	3,218,277	2,142,413	11,094,266	4,000,465
$5,000 under $10,000	34,842	36,338	*3	*1	30,202	3,997	*3,453	*75	4,572,893	7,561,954	11,117,170	11,810,386
$10,000 under $15,000	51,411	49,980	*430	*110	58,378	15,378	*781	*5,215	3,935,294	7,778,424	10,663,973	13,885,799
$15,000 under $20,000	61,417	107,699	*359	*1,007	47,781	13,647	*4,426	*3,522	2,662,423	2,926,861	8,936,749	10,074,832
$20,000 under $25,000	63,970	103,423	*45	*88	54,235	9,889	*1,102	*8	690,740	356,620	7,643,898	6,996,659
$25,000 under $30,000	62,190	128,405	*1,051	*382	36,987	8,510	*1,442	*657	28,553	5,219	5,743,568	5,503,705
$30,000 under $40,000	93,324	231,704	*52	*217	51,944	12,096	*7,698	*5,333	-	-	8,807,829	10,664,209
$40,000 under $50,000	100,084	233,254	3,762	4,852	55,090	8,480	*138	*22	-	-	6,241,509	9,149,313
$50,000 under $75,000	208,339	831,382	194,939	57,153	70,739	19,116	*5,693	*2,556	-	-	8,978,738	16,429,203
$75,000 under $100,000	162,650	843,464	256,311	162,794	21,772	3,666	*3,366	*4,597	-	-	3,045,273	7,511,226
$100,000 under $200,000	249,055	2,434,713	421,909	507,811	12,408	5,413	7,264	3,524	-	-	2,144,628	8,778,883
$200,000 under $500,000	129,409	3,536,809	117,500	245,882	4,053	2,350	4,219	5,968	-	-	458,610	5,263,572
$500,000 under $1,000,000	37,114	2,782,071	22,850	62,027	1,201	568	1,256	8,865	-	-	80,732	2,535,946
$1,000,000 or more	28,895	13,495,301	12,125	36,662	689	1,140	751	27,089	-	-	42,427	5,856,017
Taxable returns, total	**1,265,427**	**24,738,073**	**1,028,824**	**1,076,233**	**342,128**	**78,781**	**38,115**	**67,186**	**-**	**-**	**60,925,112**	**85,407,649**
No adjusted gross income	589	34,084	150	372	24	54	*3	*1	-	-	3,022	48,713
$1 under $5,000	50,699	17,239	*9	*13	*2,869	*122	-	-	-	-	2,232,260	398,321
$5,000 under $10,000	14,258	11,712	-	-	*4,327	*511	-	-	-	-	4,595,873	1,791,612
$10,000 under $15,000	33,992	32,016	*3	-	22,830	6,764	*771	*5,212	-	-	5,913,682	2,920,908
$15,000 under $20,000	46,520	84,858	-	-	19,095	3,476	*4,426	*3,522	-	-	6,028,878	3,904,754
$20,000 under $25,000	56,942	91,193	*37	*58	40,377	7,211	*1,102	*8	-	-	6,820,218	5,481,683
$25,000 under $30,000	61,128	126,127	-	-	36,928	8,475	*1,442	*657	-	-	5,641,139	5,293,394
$30,000 under $40,000	89,531	213,746	*49	*212	51,355	11,945	*7,697	*5,193	-	-	8,750,888	10,462,696
$40,000 under $50,000	98,485	225,304	*3,387	*4,210	53,493	8,153	*135	*3	-	-	6,214,742	9,005,038
$50,000 under $75,000	206,988	819,392	194,567	56,835	70,729	19,067	*5,693	*2,556	-	-	8,964,589	16,311,402
$75,000 under $100,000	162,038	840,006	256,309	162,793	21,770	3,664	*3,366	*4,597	-	-	3,035,531	7,435,730
$100,000 under $200,000	248,951	2,432,633	421,883	507,503	12,405	5,407	7,260	3,523	-	-	2,143,231	8,747,818
$200,000 under $500,000	129,322	3,534,444	117,466	245,604	4,038	2,234	4,215	5,963	-	-	458,069	5,237,160
$500,000 under $1,000,000	37,100	2,781,466	22,845	62,019	1,200	568	1,255	8,883	-	-	80,632	2,525,366
$1,000,000 or more	28,884	13,493,853	12,118	36,614	686	1,132	750	27,089	-	-	42,357	5,843,055
Nontaxable returns, total	**103,567**	**191,270**	**4,365**	**5,221**	**177,525**	**45,034**	**3,922**	**296**	**15,177,901**	**20,828,840**	**24,423,659**	**34,054,472**

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Overpayment--continued						Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Applied to 1993 deferral payment		Credited to 1996 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	**82,744,440**	**104,537,379**	**66,137**	**372,978**	**3,671,556**	**14,924,742**	**29,734,331**	**71,153,015**	**5,177,201**	**856,106**
No adjusted gross income	311,452	830,243	384	7,192	45,770	171,663	93,571	152,685	23,569	2,823
$1 under $5,000	11,013,231	3,919,915	-	-	139,128	80,550	2,252,953	396,249	78,597	2,411
$5,000 under $10,000	10,982,033	11,663,983	-	-	195,978	146,403	2,163,448	855,935	263,405	11,286
$10,000 under $15,000	10,476,188	13,714,605	-	-	301,423	171,194	2,499,467	1,375,891	372,217	21,558
$15,000 under $20,000	8,703,796	9,762,914	**1,142	**42	345,401	311,919	2,366,328	1,733,169	382,664	23,832
$20,000 under $25,000	7,474,851	6,792,490	**	**	240,002	204,170	2,290,368	1,804,457	353,483	27,420
$25,000 under $30,000	5,585,030	5,276,399	**	**	236,037	227,306	2,078,669	1,940,017	344,494	26,987
$30,000 under $40,000	8,566,679	10,199,510	*1,216	*1,888	330,964	464,699	3,550,701	3,975,188	601,205	51,860
$40,000 under $50,000	6,015,000	8,718,866	*5	*51	322,012	430,446	2,848,221	4,247,975	550,927	59,703
$50,000 under $75,000	8,577,807	15,499,050	*3,724	*34,778	537,082	930,152	4,672,013	9,453,161	919,989	120,796
$75,000 under $100,000	2,838,365	6,677,293	*1,945	*3,934	275,334	833,933	2,315,280	7,094,195	509,977	95,529
$100,000 under $200,000	1,831,065	6,819,921	12,249	21,024	424,410	1,958,962	1,918,511	11,810,194	533,031	160,708
$200,000 under $500,000	310,219	2,618,935	34,434	103,976	196,758	2,644,636	543,962	10,222,015	191,958	135,951
$500,000 under $1,000,000	42,239	929,793	7,698	75,119	48,986	1,606,153	96,751	5,224,939	35,708	55,781
$1,000,000 or more	16,485	1,113,462	3,340	124,974	32,271	4,742,556	44,089	10,866,944	15,977	59,459
Taxable returns, total	**58,577,972**	**71,087,282**	**64,473**	**364,710**	**3,261,074**	**14,320,367**	**28,208,209**	**70,064,931**	**4,853,195**	**835,793**
No adjusted gross income	976	25,868	*7	*578	2,156	22,846	3,484	28,298	1,147	305
$1 under $5,000	2,195,371	383,290	-	-	56,953	15,031	1,690,875	225,981	43,091	939
$5,000 under $10,000	4,526,799	1,754,279	-	-	94,271	37,333	1,735,097	574,446	145,931	6,780
$10,000 under $15,000	5,769,882	2,823,978	-	-	221,996	96,929	2,328,977	1,242,149	326,110	18,697
$15,000 under $20,000	5,833,055	3,672,287	-	-	287,105	232,467	2,208,585	1,574,015	330,789	19,966
$20,000 under $25,000	6,666,214	5,304,142	-	-	214,952	177,541	2,215,489	1,693,439	324,227	24,923
$25,000 under $30,000	5,484,527	5,068,893	-	-	233,913	224,501	2,057,102	1,898,670	331,944	25,846
$30,000 under $40,000	8,514,620	10,020,578	*1,140	*1,436	324,204	442,118	3,537,593	3,954,353	596,469	51,007
$40,000 under $50,000	5,990,085	8,585,944	*3	*9	319,078	419,094	2,842,862	4,214,736	548,308	59,442
$50,000 under $75,000	8,565,315	15,397,983	*3,680	*34,280	534,184	913,419	4,670,012	9,443,696	918,763	120,568
$75,000 under $100,000	2,832,836	6,623,289	*1,944	*3,920	270,573	812,441	2,315,066	7,093,511	509,871	95,481
$100,000 under $200,000	1,829,857	6,797,302	12,245	20,931	423,980	1,950,516	1,918,358	11,808,638	532,962	160,669
$200,000 under $500,000	309,833	2,600,935	34,423	103,843	196,526	2,636,225	543,886	10,221,234	191,907	135,934
$500,000 under $1,000,000	42,166	921,585	7,693	75,079	48,942	1,603,781	96,736	5,224,827	35,702	55,778
$1,000,000 or more	16,437	1,106,929	3,337	124,633	32,240	4,736,126	44,086	10,866,940	15,973	59,458
Nontaxable returns, total	**24,166,468**	**33,450,097**	**1,664**	**8,268**	**410,482**	**604,375**	**1,526,121**	**1,088,085**	**324,006**	**20,313**

* Estimate should be used with caution due to the small number of sample returns on which it is based

** Data combined to avoid disclosure of information for specific taxpayers.

(Z) Less than $500

NOTE: Detail may not add to total because of rounding

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
All tax rates	**94,482,512**	**4,093,911,677**	**2,814,142,086**	**1,525,091,853**	**595,735,041**	**342,114,440**	**585,909,444**	**14.3**	**20.8**
15 percent (Form 8814)	9,548	-1,129,723	5,088	5,088	765	765	345	(X)	6.8
15 percent	67,496,403	1,631,443,724	868,774,905	868,750,092	130,317,835	130,312,514	125,168,041	7.7	14.4
28 percent	22,377,855	1,434,927,333	1,066,166,151	330,427,456	202,880,589	92,519,688	201,702,169	14.1	18.9
28 percent (capital gains)	337,682	67,472,313	56,029,502	37,091,998	14,226,015	10,385,759	14,116,729	20.9	25.2
31 percent	2,453,459	314,728,113	253,928,836	45,854,592	61,963,896	14,214,924	61,466,666	19.5	24.2
36 percent	929,776	213,369,475	180,644,646	39,554,197	50,801,930	14,239,511	50,156,697	23.5	27.8
39.6 percent	565,437	431,303,009	387,046,802	202,060,226	135,088,743	80,015,849	132,846,936	30.8	34.3
Form 8615	312,352	1,797,432	1,546,154	1,348,203	455,268	425,430	451,861	25.1	29.2
Joint returns and returns of surviving spouses									
All tax rates	**42,760,148**	**2,799,208,592**	**1,957,376,664**	**997,588,313**	**429,214,803**	**236,621,153**	**423,609,928**	**15.1**	**21.6**
15 percent (Form 8814)	5,664	-1,120,910	3,289	3,289	495	495	167	(X)	5.1
15 percent	26,517,990	950,997,736	505,207,256	505,184,441	75,781,652	75,777,666	73,818,744	7.8	14.6
28 percent	13,293,833	1,033,571,083	754,707,951	238,226,534	143,915,561	66,143,430	142,916,059	13.8	18.9
28 percent (capital gains)	213,588	49,009,840	40,893,463	26,489,185	10,367,565	7,416,972	10,292,938	21.0	25.2
31 percent	1,502,127	224,945,075	179,462,011	29,288,097	43,511,305	9,079,310	43,154,399	19.2	24.0
36 percent	743,737	176,950,893	149,427,313	32,051,146	41,732,549	11,538,413	41,247,264	23.3	27.6
39.6 percent	483,209	364,854,874	327,675,382	168,345,623	113,905,877	66,664,867	112,180,357	30.7	34.2
Form 8615	-	-	-	-	-	-	-	(X)	(X)
Separate returns of married persons									
All tax rates	**2,298,288**	**75,003,324**	**53,965,781**	**29,453,475**	**12,213,877**	**7,384,824**	**12,041,078**	**16.1**	**22.3**
15 percent (Form 8814)	*3	*-9,142	*2	*2	-	-	-	(X)	(X)
15 percent	1,445,411	24,674,503	13,581,237	13,581,237	2,037,233	2,037,186	2,015,148	8.2	14.8
28 percent	721,187	27,097,472	20,483,328	6,419,183	3,906,983	1,797,371	3,891,189	14.4	19.0
28 percent (capital gains)	8,532	1,421,942	1,221,534	990,550	320,422	277,354	316,548	22.3	25.9
31 percent	73,250	5,201,298	4,309,859	621,759	1,039,731	192,745	1,031,426	19.8	23.9
36 percent	29,803	3,521,810	2,913,871	687,951	817,436	247,662	816,492	23.2	28.0
39.6 percent	20,102	13,095,441	11,455,951	7,152,793	4,092,072	2,832,506	3,970,276	30.3	34.7
Form 8615	-	-	-	-	-	-	-	(X)	(X)
Returns of heads of households									
All tax rates	**9,977,128**	**280,148,896**	**151,829,668**	**110,326,566**	**26,681,170**	**19,331,546**	**23,648,750**	**8.4**	**15.6**
15 percent (Form 8814)	*3,873	*6,318	*1,790	*1,790	*269	*269	*177	2.8	9.9
15 percent	8,888,434	202,902,298	92,485,230	92,483,232	13,873,040	13,872,485	10,994,027	5.4	11.9
28 percent	1,002,201	58,675,573	43,501,462	12,180,805	8,108,769	3,410,625	8,044,854	13.7	18.5
28 percent (capital gains)	7,669	1,535,366	1,243,757	835,389	317,287	233,909	314,695	20.5	25.3
31 percent	43,009	5,450,451	4,452,451	735,645	1,094,022	228,050	1,083,014	19.9	24.3
36 percent	23,197	4,999,171	4,189,611	925,434	1,187,695	333,156	1,152,005	23.0	27.5
39.6 percent	8,744	6,579,718	5,955,368	3,164,272	2,100,087	1,253,052	2,059,977	31.3	34.8
Form 8615	-	-	-	-	-	-	-	(X)	(X)
Returns of single persons									
All tax rates	**39,446,948**	**939,550,865**	**650,969,972**	**387,723,499**	**127,625,191**	**78,776,919**	**126,609,689**	**13.5**	**19.4**
15 percent (Form 8814)	*7	*-5,989	*7	*7	*1	*1	*1	(X)	14.3
15 percent	30,644,567	452,869,187	257,501,183	257,501,183	38,625,910	38,625,177	38,340,122	8.5	14.9
28 percent	7,360,635	315,583,205	247,473,410	75,600,935	46,949,276	21,168,262	46,850,067	14.8	18.9
28 percent (capital gains)	107,894	15,505,164	12,670,749	8,776,874	3,220,741	2,457,525	3,192,549	20.6	25.2
31 percent	835,072	79,131,289	65,704,515	15,209,092	18,318,838	4,714,819	18,197,827	20.5	24.7
36 percent	133,039	27,897,601	24,113,851	5,889,667	7,064,250	2,120,280	6,940,936	24.9	28.8
39.6 percent	53,382	46,772,975	41,960,101	23,397,538	14,890,907	9,265,425	14,636,326	31.3	34.9
Form 8615	312,352	1,797,432	1,546,154	1,348,203	455,268	425,430	451,861	25.1	29.2

(X) Percentage not computed

** Data combined to prevent disclosure of information for specific taxpayers

* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns with modified taxable income	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specific rate					
					15 percent (from Form 8814)			15 percent		
					Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	94,482,512	2,813,826,050	2,814,142,086	595,735,041	153,553	88,459	13,276	94,465,730	1,750,941,571	262,641,236
Under $2,000	1,399,130	478,719	483,802	77,875	3,426	1,728	259	1,395,708	447,960	67,194
$2,000 under $4,000	1,449,194	914,670	915,626	157,016	**997	**982	**147	1,446,960	751,059	112,659
$4,000 under $6,000	1,750,400	2,057,829	2,057,785	318,820	**	**	**	1,750,399	1,978,266	296,740
$6,000 under $8,000	2,755,123	4,226,507	4,226,851	848,547	-	-	-	2,753,885	4,115,104	617,266
$8,000 under $10,000	3,302,606	8,907,876	8,908,247	1,348,208	*1,245	*622	*93	3,301,361	8,842,404	1,326,381
$10,000 under $12,000	3,621,538	14,172,792	14,174,069	2,128,215	**3,151	**1,065	**161	3,618,388	14,150,209	2,122,531
$12,000 under $14,000	4,150,463	20,158,279	20,158,923	3,034,474	-	-	-	4,150,463	20,105,586	3,015,838
$14,000 under $16,000	4,510,583	26,919,420	26,919,398	4,046,738	**	**	**	4,510,562	26,872,301	4,030,845
$16,000 under $18,000	4,125,789	30,952,472	30,953,143	4,650,183	*2,427	*701	*106	4,124,551	30,900,295	4,635,044
$18,000 under $20,000	4,184,496	37,374,161	37,374,435	5,619,993	*50	*25	*4	4,184,454	37,295,189	5,594,278
$20,000 under $25,000	9,735,699	116,821,302	116,625,474	17,503,075	*3,869	*1,210	*183	9,735,699	116,558,230	17,483,734
$25,000 under $30,000	7,747,577	125,126,846	125,137,774	18,815,484	*2,136	*792	*118	7,746,476	124,796,291	18,719,444
$30,000 under $40,000	12,309,540	270,556,510	270,589,464	42,863,438	9,308	7,592	1,139	12,308,200	253,132,429	37,969,864
$40,000 under $50,000	9,072,834	269,363,277	269,399,935	44,030,421	16,255	9,272	1,394	9,072,433	241,565,612	36,234,842
$50,000 under $75,000	13,657,781	579,752,827	579,844,347	101,086,999	22,742	15,943	2,390	13,656,689	471,567,569	70,735,135
$75,000 under $100,000	5,366,725	335,041,778	335,074,787	68,093,825	17,819	7,264	1,090	5,366,725	199,260,619	29,889,093
$100,000 under $200,000	4,072,045	411,634,591	411,691,273	97,674,913	40,772	20,327	3,050	4,072,039	151,524,195	22,728,629
$200,000 under $500,000	1,005,991	249,447,991	249,478,345	74,786,196	23,325	16,477	2,473	1,005,817	37,336,865	5,600,530
$500,000 under $1,000,000	178,163	106,841,422	106,649,148	36,617,850	4,376	3,119	468	178,103	6,583,235	987,485
$1,000,000 or more	86,853	203,476,979	203,479,259	72,236,788	1,856	1,339	201	86,821	3,158,154	473,723

Size of adjusted gross income	Tax generated at specific rate								
	28 percent			28 percent (capital gains)			31 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	26,574,635	529,918,739	148,377,247	1,906,684	105,365,802	29,502,431	3,948,672	120,680,677	37,411,010
Under $2,000	-	-	-	-	-	-	-	-	-
$2,000 under $4,000	-	-	-	-	-	-	-	-	-
$4,000 under $6,000	-	-	-	-	-	-	-	-	-
$6,000 under $8,000	-	-	-	-	-	-	-	-	-
$8,000 under $10,000	-	-	-	-	-	-	-	-	-
$10,000 under $12,000	-	-	-	-	-	-	-	-	-
$12,000 under $14,000	-	-	-	-	-	-	-	-	-
$14,000 under $16,000	-	-	-	-	-	-	-	-	-
$16,000 under $18,000	-	-	-	-	-	-	-	-	-
$18,000 under $20,000	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	*18,817	*17,257	*4,832	-	-	-	-	-	-
$25,000 under $30,000	250,977	316,374	88,585	-	-	-	-	-	-
$30,000 under $40,000	3,859,420	17,341,923	4,855,738	-	-	-	-	-	-
$40,000 under $50,000	2,511,942	27,781,004	7,778,881	-	-	-	-	-	-
$50,000 under $75,000	9,421,851	108,505,840	29,821,635	75,619	664,026	185,927	246,553	1,030,688	319,513
$75,000 under $100,000	5,280,971	128,117,492	35,872,898	147,961	1,865,407	522,310	407,383	5,766,988	1,787,766
$100,000 under $200,000	4,010,200	185,210,368	51,858,902	992,381	14,628,935	4,096,108	2,087,440	54,533,738	18,905,456
$200,000 under $500,000	985,606	51,288,052	14,360,655	523,242	20,032,207	5,609,023	954,422	46,745,715	14,491,172
$500,000 under $1,000,000	173,884	9,057,879	2,536,206	108,085	13,186,310	3,692,167	170,683	8,508,635	2,637,677
$1,000,000 or more	83,167	4,282,552	1,199,115	59,397	54,988,917	15,398,897	82,191	4,094,913	1,269,423

Footnotes at end of table

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specific rate								
	36 percent			39.6 percent			Form 6615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	**1,495,213**	**103,738,408**	**37,345,827**	**565,437**	**202,060,226**	**80,015,849**	**312,352**	**1,348,203**	**425,430**
Under $2,000	-	-	-	-	-	-	110,613	34,115	10,336
$2,000 under $4,000	-	-	-	-	-	-	121,316	163,566	44,096
$4,000 under $6,000	-	-	-	-	-	-	22,948	79,518	22,046
$6,000 under $8,000	-	-	-	-	-	-	20,397	111,747	29,223
$8,000 under $10,000	-	-	-	-	-	-	*6,563	*65,221	*21,683
$10,000 under $12,000	-	-	-	-	-	-	*2,477	*22,796	*3,436
$12,000 under $14,000	-	-	-	-	-	-	*4,767	*53,338	*18,523
$14,000 under $16,000	-	-	-	-	-	-	*3,529	*47,097	*15,792
$16,000 under $18,000	-	-	-	-	-	-	*3,392	*52,148	*14,925
$18,000 under $20,000	-	-	-	-	-	-	*4,384	*79,220	*25,579
$20,000 under $25,000	-	-	-	-	-	-	*2,477	*48,776	*14,080
$25,000 under $30,000	-	-	-	-	-	-	*1,102	*24,316	*7,180
$30,000 under $40,000	-	-	-	-	-	-	*3,290	*107,520	*36,392
$40,000 under $50,000	-	-	-	-	-	-	*1,102	*44,046	*15,306
$50,000 under $75,000	-	-	-	-	-	-	*1,075	*60,261	*22,165
$75,000 under $100,000	*9,992	*57,017	*20,526	-	-	-	-	-	-
$100,000 under $200,000	337,085	5,666,586	2,039,971	4,761	107,126	42,422	-	-	-
$200,000 under $500,000	899,563	70,014,940	25,205,376	321,990	23,924,665	9,474,167	*527	*119,424	*42,654
$500,000 under $1,000,000	167,622	16,675,650	6,795,234	160,482	50,399,568	19,956,229	*59	*34,751	*10,352
$1,000,000 or more	80,932	9,124,216	3,284,718	76,163	127,628,667	50,541,031	116	200,302	71,657

* Estimate should be used with caution because of the small number of sample returns on which it is based

** Data combined to prevent disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	All returns			Joint returns and surviving spouses		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)
All tax rates	94,482,512	2,814,142,086	595,732,299	42,760,148	1,957,376,664	429,213,959
15 percent (Form 8814)	153,553	88,459	13,278	137,705	79,118	11,874
15 percent	94,465,730	1,750,941,571	262,641,236	42,754,484	1,138,406,888	170,761,033
28 percent	26,574,635	529,918,739	148,377,247	16,188,351	393,081,970	110,062,952
28 percent (capital gains)	1,906,684	105,365,802	29,502,425	1,392,150	81,019,693	22,685,514
31 percent	3,948,672	120,680,677	37,411,010	2,729,073	89,837,881	27,849,743
36 percent	1,495,213	103,738,408	37,345,827	1,226,946	86,605,491	31,177,977
39 6 percent	565,437	202,060,226	80,015,850	483,209	168,345,623	66,664,867
Form 8615	312,352	1,348,203	425,430	-	-	-

Tax rate classes	Separate returns of married persons			Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates	2,298,288	53,965,781	12,213,808	9,977,128	151,829,668	26,680,863	39,446,948	650,969,972	127,623,670
15 percent (Form 8814)	1,317	1,161	174	13,028	6,276	942	1,504	1,904	286
15 percent	2,298,285	30,212,279	4,531,842	9,973,254	126,382,125	18,957,319	39,439,707	455,940,280	68,391,042
28 percent	849,116	9,885,964	2,768,070	1,081,509	16,060,890	4,497,049	8,455,658	110,889,915	31,049,176
28 percent (capital gains)	34,033	3,037,698	850,555	33,391	1,857,288	520,041	447,110	19,451,123	5,446,315
31 percent	123,155	1,853,176	574,485	74,950	2,334,285	723,628	1,021,493	26,855,335	8,263,154
36 percent	49,905	1,822,710	656,176	31,941	2,024,532	728,831	186,421	13,285,675	4,782,843
39 6 percent	20,102	7,152,793	2,832,506	8,744	3,164,272	1,253,052	53,382	23,397,538	9,265,425
Form 8615	-	-	-	-	-	-	312,352	1,348,203	425,430

NOTE: Detail may not add to totals because of rounding

Section 4

Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 1995 to reflect changes in the law.

Further information about many of the items in this report can be found in Section 5, 1995 Forms and Instructions.

Additional Standard Deduction

(included in line 34, Form 1040)

See "Standard Deduction."

Additional Taxes

(line 39, Form 1040)

Taxes calculated on Form 4970, *Tax on Accumulation Distribution of Trusts* and/or Form 4972, *Tax on Lump-Sum Distributions* were reported here.

Adjusted Gross Income Less Deficit

(line 31, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust;
- Unemployment compensation;

- Taxable amounts of social security and railroad retirement (Tier 1) payments;
- Prizes, awards, and gambling winnings;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1995. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income; and
- One-time exclusion of part or all of the gain from sale of principal residence by individuals who are 55 years of age or older.

From total income, the following statutory adjustments (lines 23 through 29, Form 1040) were subtracted to arrive at adjusted gross income (line 31, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Moving expenses;
- One-half of self-employment tax;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists; and
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 30 was greater than the amount on line 22).

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

(line 52, Form 1040)

Taxpayers who believe they would be eligible for the earned income credit at the end of the year could receive part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

Alimony Paid

(line 29, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

Alimony Received

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

All Other Taxes

(lines 47, 49, 50, 51, 53, 54 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security and Medicare taxes on tip income, penalty tax on qualified retirement plans, household employment taxes, and other unspecified taxes which included uncollected FICA (or social security) tax on tips, excess golden parachute payments, and section 72 penalty taxes. This differs slightly from the "other taxes" portion of the Form 1040 itself, which

included the taxes listed above plus the alternative minimum tax, and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as a part of "total income tax" and is one of the criteria for determining the taxable or nontaxable classification of the return. Household employment taxes and advance earned income credit payments are shown as separate items in computing total tax liability, balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

Alternative Minimum Tax

(line 48, Form 1040)

The alternative minimum tax (AMT) was levied on benefits received in the form of deductions and exclusions which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (line 21, Form 6251) was defined as taxable income adjusted for net operating losses from other tax years plus the amount of adjustments and preferences. Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was $45,000. The maximum amount for a single or head of household taxpayer was $33,750, and for a married couple filing separately, $22,500. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at $112,500 and ended at $247,500. For joint returns the range was $150,000 to $330,000, and for married couples filing separately, the range was $75,000 to $165,000.

If there was an amount remaining after subtracting the exemption, the first $175,000 ($87,500 or less if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate. This amount was then reduced by the recalculated alternative minimum tax, foreign tax credit, and regular income tax before credits (line 38, Form 1040 plus any tax from Form 4970 included on line 39; Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

Basic Standard Deduction

(included in line 34, Form 1040)

See "Standard Deduction."

Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the annual summer issue of the *Statistics of Income Bulletin*.

Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

Capital Gain Distributions Reported on Form 1040

(line 13, Form 1040)

These distributions included long-term capital gain either credited or distributed to individual taxpayers by regulated investment companies, mutual funds, and real estate trusts. Taxpayers also reported capital gain distributions on Schedule D, *Capital Gains and Losses*, but they could enter the distributions directly on line 13 of Form 1040 if they had no other gain or loss to report on Schedule D.

Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

Casualty or Theft Loss Deduction, Nonbusiness

(line 19, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded $100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also"Total Itemized Deductions.")

Child Care Credit

(line 41, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent babysitters, maids, or cooks. Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or $2,400; with more than one dependent the credit was based on the smaller of earned income or $4,800. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of $10,000 or less. The credit was reduced by one percentage point for each partial or full $2,000 increment of adjusted gross income in excess of $10,000 up to $28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over $28,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

Contributions Deduction

(lines 15-18, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid to do volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI. Contributions of capital gain property were generally limited to 30% of the taxpayers AGI. Therefore, the sum of the separate charitable contributions could be more than the total deduction (which had been limited). Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of $250 or more, a written acknowledgment from the qualified recipient organization was required.

Credit for Federal Tax on Gasoline and Special Fuels

(line 60b, Form 1040)

This credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the

fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded. A one-time refundable credit was allowed to the original purchaser of a new, qualified diesel-powered highway vehicle. The credit was $102 for a car, and $198 for a light truck or van.

Credit for the Elderly or Disabled

(line 42, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available ($1,125), was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

Credit from Regulated Investment Companies

(line 60a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

Credit to 1996 Estimated Tax

(line 64, Form 1040)

This amount was the part of the overpayment of 1995 tax which taxpayers specifically requested to be credited to their estimated tax for 1996. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax

(line 25, From 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment from total income in the calculation of AGI.

Dividends

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, or partnerships. Dividends also included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

Earned Income Credit Δ

(line 57, Form 1040)

The earned income credit for 1995 consisted of the basic credit with a maximum of $2,094 for one qualifying child, $3,110 for two or more qualifying children, and $314 for taxpayers with no qualifying

children. To be eligible for the credit with children, the taxpayers must have had a qualifying child living with them for more than half the year. The taxpayers' earned income and adjusted gross income had to be each less than $24,396 ($26,673 if more than one qualifying child). To be eligible for the credit without children, the taxpayer must have earned income and adjusted gross income less than $9,230 and they (or their spouse) must be at least 25 years of age and less than 65 years old to claim the credit. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Taxpayers could not take the credit if their filing status was married filing separately, or they claimed the foreign income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

Earned Income Credit, Refundable Portion

See "Earned Income Credit."

Earned Income Credit Used to Offset Income Tax Before Credits

See "Earned Income Credit."

Earned Income Credit Used to Offset Other Taxes

See "Earned Income Credit."

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Estate or Trust Net Income or Loss

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

For the tables, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

Estimated Tax Payments

(line 56, Form 1040)

This figure represents the total of the tax payments made for 1995 using Form 1040-ES, and any overpayment from the taxpayer's 1994 return that was applied to the 1995 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least $500 in tax for 1995, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1995, or (b) 100% of the tax shown on Form 1040 for 1994.

Excess Social Security Taxes Withheld Δ

(line 59, Form 1040)

If a taxpayer earned more than $61,200 for 1995 ($60,600 for 1994) in total wages from two or more employers in 1995, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (For 1995, there was no wage base limitation for Medicare tax, therefore all covered wages were subject to Medicare tax). Filers claimed credit for such overpayment on their tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ

(lines 6, 36, Form 1040)

In the computation of taxable income, a $2,500 deduction ($2,450 for 1994) was allowed for each exemption claimed if adjusted gross income was less than a certain amount, based on filing status. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer filed a return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 1995:

1) The individual received more than half of his or her support for 1995 from the taxpayer;

2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;

3) The individual did not file a joint return with his or her spouse;

4) The individual met certain citizenship requirements;

5) The individual's gross income was less than $2,500. An exception to the income limitation was granted to children under age 19, or full-time students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers, the phaseout began at $114,700 and was completed at $237,200; for married persons filing jointly and surviving spouses, the phaseout began at $172,050 and was completed at $294,550; for heads of household, the phaseout began at $143,350 and was completed at $265,850; and for married persons filing separately, the phaseout began at $86,025 and was completed at $147,275.

Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

Farm Rental Net Income or Loss

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent.

Filing Status

See "Marital Filing Status."

Foreign Earned Income Exclusion

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a $70,000 exclusion or their total foreign earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income.

Foreign Housing Deduction

(included in the total on line 30, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign earned income exclusion was limited to the total amount of foreign earned income for 1995.

Foreign Tax Credit

(line 43, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 1994 could be carried back 2 years and then forward 5 years.

Forfeited Interest Penalty Adjustment

(line 28, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

Forms 1040, 1040A, 1040EZ, and 1040PC Δ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. Variations of the three basic forms included 1040PC, 1040TEL, and electronic filing. Also, for 1995, Form 1040T, a simplified version of Form 1040, was used on an experimental basis in select areas. After 1995, Form 1040T was discontinued. Form 1040PC returns were generated by IRS-approved software on a personal computer, and were typically condensed versions of the standard paper forms. A 1040PC does not differentiate by 1040, 1040A, or 1040EZ.

Returns of all of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that would have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All 1040TEL returns were considered to have been Form 1040EZ for these statistics. All returns generated on a personal computer were classified as 1040PC regardless what standard forms they would have been classified under.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than $50,000, his other income came from only a limited number of sources, and the taxpayer did not itemize deductions. For the first time in 1995,

taxpayers were allowed to report unemployment compensation on Form 1040EZ. The Form 1040 had to be used if taxable income was greater than $50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not included on Form 1040A or 1040EZ. (For a complete description of each form see Section 5, 1995 Forms and Instructions.)

Gambling Earnings

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc, and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also "Gambling Loss Deduction.")

Gambling Loss Deduction

(included in line 27, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Gambling Earnings" and "Total Itemized Deductions.")

General Business Credit

(line 44a, Form 1040)

The general business credit consisted of the investment credit, the jobs credit, the alcohol fuel credit, the low-income housing credit, the research credit, the enhanced oil recovery credit, the disabled access credit, the renewable electricity production credit, the Indian employment credit, the credit for employer social security and Medicare tax paid on employee tips, and the community development corporation credit. Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first $25,000 ($12,500 for a married couple filing separately) of tax liability and 75 percent of the excess over $25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

Home Mortgage Interest Deduction

(lines 10+11, Schedule A)

See "Interest Paid Deduction."

Household Employment Taxes Δ

(line 53, Form 1040)

For 1995, taxpayers paying domestic employees more than $1,000 generally had to pay social security and Medicare taxes for these employees via their personal income tax return by filing the new Schedule H, *Household Employment Taxes*. Previously, the taxpayers had been required to report such taxes using Form 943C, and paying the taxes separately.

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

[(line 40 minus line 45) minus part or all of line 57, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 45, Form 1040) from income tax before credits (line 40, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

Income Tax Before Credits

(line 40, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables,

tax rate schedules, Schedule D Tax worksheet, Form 8615, or Form(s) 8814, plus any additional taxes (line 39). (See also "Tax Generated.")

Income Tax Withheld

(line 55, Form 1040)

Income tax withheld included amounts: deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement Deductible Payments

(lines 23a and 23b, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. Beginning in 1987, the deduction for IRA contributions was reduced or eliminated for taxpayers who were (or whose spouse was) covered by an employee retirement plan and whose adjusted gross income exceeded certain levels.(Nondeductible contributions were still allowed for such taxpayers.) Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: a) the individual's taxable compensation for the year, or b) $2,000 ($2,250 if a nonworking spousal IRA was included).

Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations.

Individuals could also set up an IRA to include a nonworking spouse who met certain qualifying conditions. The total IRA deduction, including both the taxpayer and the nonworking spouse, could not exceed $2,250. A spousal IRA deduction is tabulated in the statistics as "Secondary IRA payments."

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year.

Individual Retirement Arrangement Taxable Distributions

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Excepted from this rule were tax-free roll-over distributions from one retirement account to another, and distributions to the extent that the payout represented previously taxed non-deductible IRA contributions.

Interest Paid Deduction

(line 14, Schedule A)

The rules for deducting home mortgage interest for 1995 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was $1 million or less ($500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional $100,000 ($50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include

any net capital gains taxed at the 28 percent maximum capital gain tax rate. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(line 13, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Itemized Deduction Limitation

See "Total Itemized Deductions."

Limited Miscellaneous Deductions

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

Long-Term Capital Gain or Loss

(line 17, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Long-Term Gain or Loss from Other Forms

(line 12, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Long-Term Loss Carryover

(line 15, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Marginal Tax Rates

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return. (See also "Tax Generated.")

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

(1) returns of single persons (not heads of household or surviving spouses);

(2) joint returns of married persons;

(3) separate returns of married persons;

(4) returns of heads of household; and

(5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. If one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those whose spouse died in 1993, 1994, or 1995 and the taxpayer had a qualifying dependent.

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted

gross income. Amounts paid for medicine and drugs were deductible only for items not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of $50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

Minimum Tax Credit

(line 44c, Form 1040)

A minimum tax credit could be taken for 1995 by certain taxpayers who paid alternative minimum tax for 1994. If all of the minimum tax credit (claimed on Form 8801) could not be used for 1995, the excess could be carried forward to later years.

Miscellaneous Itemized Deductions

(lines 20-26, 28, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, were fully deductible. (See also "Gambling Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

Miscellaneous Deductions Other Than Gambling

(included in line 27, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bond premiums. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4 and 3.5. For taxpayers filing current year returns, modified taxable income is identical to "taxable income."

For prior year returns included in the 1995 statistics, a modified taxable income was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since, the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

Moving Expenses Adjustment

(line 24, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the older. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

Net Capital Gain in AGI less loss

See "Sales of Capital Assets, Net Gain or Loss."

Net Operating Loss

(included in line 21, Form 1040)

The excess loss of a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 15 years. (See also "Other Income.")

Nonconventional Source Fuel Credit Δ

(included in line 45, Form 1040)

This credit was available to taxpayers who sold fuel produced from a nonconventional source. Examples would be oil produced from shale and tar sands, gas produced from geopressured brine or biomass, and liquid, gaseous, or solid synthetic fuels produced from coal.

Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 11) from total passive losses (lines 1b+2b) and were limited to zero.

Other Adjustments

(included in line 30, Form 1040)

See "Statutory Adjustments."

Other Income Δ

(line 21, Form 1040)

Included in other income were items such as prizes, awards, sweepstakes winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line was provided on the return form. Any foreign earned income exclusions, or "net operating loss" in an earlier year (that was carried forward and deducted for 1995) was entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Also, beginning in 1995, gambling earnings which was entered on this line by the taxpayer was edited into a separate field during service center processing.

Other Payments

(line 60, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels" and "Credit from Regulated Investment Companies."

Other Tax Credits

(included in lines 44, 45, Form 1040)

"Other tax credits" is a residual category in the statistics and does not relate to a line item on a tax form. It includes "credit for fuel from a nonconventional source" and other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Other Taxes Deduction

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax"and "Taxes Paid Deduction.")

Overpayment

(line 62, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1996 Estimated Tax" and "Refund.")

Overpayment Refunded

(line 63, Form 1040)

See "Overpayment" and "Refund."

Parents' Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could report on his or her return income received by his or her child. If the election was made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 1996;
- had income only from interest and dividends;
- had gross income for 1995 that was more than $500 but less than $5,000;
- had no estimated tax payments for 1995;
- did not have any overpayment of tax shown on his or her 1994 return applied to the 1995 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election.

Partnership and S Corporation Net Income or Loss

(line 31, Schedule E)

Partnerships and S corporations (formerly Subchapter S corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or as a salary. Net long-term capital gains received from partnerships and S corporations were reported on Schedule D.

If a return showed net income from one partnership or S corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

Passive Activity Losses

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses.

Payment with Request for Extension of Filing Time

(line 58, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, or Form 2688, *Application for Additional Extension of Time to File*. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

Payments to a Keogh Plan

(line 27, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

Penalty Tax on Qualified Retirement Plans

(line 51, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Account or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement plans in excess of the legal limitation for the year (the lesser of $2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

Pensions and Annuities

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

Personal Property Taxes Deduction

(line 7, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

Predetermined Estimated Tax Penalty

(line 66, Form 1040)

If a return showed taxes of $500 or more owed on line 65 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 1995 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Primary IRA Payments

(line 23a, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Real Estate Taxes

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

Recapture Taxes

(line 49, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

Refund

(line 63, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Refund Credited to Next Year

(line 64, Form 1040)

See "Credit to 1996 Estimated Tax."

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains taxed at a rate less than the tax tables, then they were not considered as regular tax computations.

Rent and Royalty Net Income or Loss

(lines 24-25, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. (See also "Passive Activity Losses.")

Rent Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses.")

Royalty Net Income or Loss

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;

- strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" are treated as salaries and wages for the statistics.

Sales of Capital Assets, Net Gain or Loss

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period of the asset was one year or less, the gain or loss was considered short- term; otherwise it was considered long-term.

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or $3,000 ($1,500 for married persons filing separately). Any excess capital losses over the $3,000 limit could be carried over to subsequent tax years ("capital loss carry-over" in the statistics).

Net capital gain or loss also included capital gain distributions which were not reported on Schedule D (Capital Gains and Losses). These capital gain distributions were entered directly on line 13 of Form 1040 if the taxpayer did not have any other gains or losses to report on Schedule D. These distributions were, by definition, long-term capital gains. (See also "Capital Gain Distributions Reported on Form 1040.")

Sales of Capital Assets Reported on Schedule D

See "Sales of Capital Assets, Net Gain or Loss."

Sales of Property Other Than Capital Assets, Net Gain or Loss

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

(1) certain depreciable, depletable, and real business property;
(2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
(3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
(4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

Schedule D Gain Subject to 28 Percent Tax Rate

See "Tax Generated."

Secondary IRA Payments

(line 23b, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Self-Employed Health Insurance Deduction Δ

(line 26, Form 1040)

The provision that allowed self-employed persons, or owners of more than 2 percent of outstanding stock of an S corporation, to deduct, in the calculation of AGI, up to 30 percent of the amount paid for health insurance for themselves and their families expired on December 31, 1993. In 1995, a bill was passed restoring the provision retroactively for 1994 and making it permanent.

Self-Employment Tax Δ

(line 47, Form 1040)

The ceiling for self-employment income subject to social security tax was $61,200 for 1995 ($60,600 for 1994). All self-employment income without limit greater than $400 ($108.28 for church employees) was subject to the Medicare tax portion of self-employment. (See also "Total Tax Liability.")

Short-Term Capital Gain or Loss

(line 8, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Loss Carryover

(line 6, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Size of Adjusted Gross Income

(line 31, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class.

Social Security Benefits

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85% of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers who had no taxable benefits were not supposed to show the total benefits on their income tax returns.

Social Security and Medicare Tax on Tip Income

(line 50, Form 1040)

Cash tips amounting to $20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction Δ

(included in line 34, Form 1040)

For 1995, the basic standard deduction amounts were increased. Taxpayers who were age 65 or over

or blind could claim an additional standard deduction amount of $750 or $950 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of $3,900;

Each taxpayer 65 or over or blind was allowed an additional $950 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of $6,550;

Each taxpayer 65 or over or blind was allowed an additional $750 deduction each for age and blindness.

Married, filing separately

Basic deduction of $3,275;

Each taxpayer 65 or over or blind was allowed an additional $750 deduction each for age and blindness.

Head of Household

Basic deduction of $5,750;

Each taxpayer 65 or over or blind was allowed an additional $950 deduction each for age and blindness.

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 1995 that was paid or deducted before 1995, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

State and Local Income Taxes

(line 5, Schedule A)

Taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 1995; had paid state and local income taxes directly during 1995 or for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

Statutory Adjustments

(lines 23-30, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 1995, statutory adjustments included payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), forfeited interest penalty, certain payments to an IRA, alimony paid, the self-employed health insurance deduction, the deduction for one-half of self-employment tax, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts are included in the "Other Adjustments" category in the statistics.

Tax Due at Time of Filing

(line 65, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax from Recomputing Prior-Year Investment Credit

(line 49, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was

increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

Tax Generated Δ

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. For 1995, there were five basic tax rates, 15, 28, 31, 36, and 39.6 percent. Long-term capital gains (in excess of short-term capital losses) were subject to a maximum tax rate of 28 percent. The 15-percent bracket applied to taxable income equal to or below $23,350 for single filers; $39,000 for joint filers or surviving spouses; $19,500 for married persons filing separately; and $31,250 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below $56,550 for single filers; $94,250 for joint filers or surviving spouses; $47,125 for married persons filing separately; and $80,750 for heads of household. The 31 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below $117,950 for single filers; $143,600 for joint filers or surviving spouses; $71,800 for married persons filing separately; and $130,800 for heads of households. The 36 percent tax rate applied to taxable income in excess of the 31 percent tax bracket ceiling and equal to or below $256,500 for single filers, joint filers, or surviving spouses and heads of households and $128,250 for married persons filing separately. The 39.6 percent tax rate applied to taxable income in excess of the upper boundary for the 36 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4 and 3.5.

If children under age 14 had investment income that exceeded $1,300, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded $1,300 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4 and 3.5. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of $1,000 was included on Form 1040, line 21. The remaining investment income in excess of the $500 standard deduction was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 38, and is also tabulated separately in Tables 3.4 and 3.5.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income.")

Tax Payments

(lines 55, 56, 58-61, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

(1) income tax withheld, including backup withholding;
(2) estimated tax payments (including those from overpayment on 1994 return);
(3) payment with request for extension of filing time;
(4) excess social security, Medicare, or railroad retirement tax withheld;
(5) credit for tax on certain gasoline, fuel, and oil;
(6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 57, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.")

Tax Penalty

(line 66, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI limitation. The amounts reported in the statistics are prior to this limitation. (See also "Limited Miscellaneous Itemized Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(line 55, Form 1040)

See "Income Tax Withheld."

Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax" (the sum of income tax after credits and the alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, Railroad Retirement Tax Act (RRTA), social security or Medicare taxes on tip income, uncollected employee social security tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, household employment taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since four of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit if there was no alternative minimum tax and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income

(line 37, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. On current year returns, "taxable income" was identical to "modified taxable income."

Taxable Interest Received

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. These amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

Taxable IRA Distributions (in AGI)

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

Taxable Pensions and Annuities (in AGI)

(line 16b, Form 1040)

See "Pensions and Annuities."

Taxable Social Security Benefits (received)

(line 20b, Form 1040)

See "Social Security Benefits."

Taxes Paid Deduction

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

Total Income

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

Total Income Tax

(line 46 + line 48 - line 57, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit) and the alternative minimum tax. It did not include any of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions Δ

(included in line 34, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, moving expenses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wish to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of $114,700 ($57,350 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess of $114,700 ($57,350). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

Total Miscellaneous Deductions

See "Miscellaneous Itemized Deductions."

Total Rent and Royalty Income or Loss

(line 26 plus line 39, Schedule E)

This income concept consisted of all rent and royalty income and loss which was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules.

Total Statutory Adjustments

(line 30, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23a-29).

Total Tax Credits

(lines 45, 57, Form 1040)

For this report, total tax credits consists of the following:

1) child and dependent care credit;
2) credit for the elderly and disabled;
3) foreign tax credit;
4) general business credit;
5) minimum tax credit;
6) earned income credit (EIC) used to offset income tax before credits;
7) mortgage interest credit;
8) empowerment zone employment credit; and
9) other tax credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable or used to offset any other taxes.

Total Tax Liability

(line 54 modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self- employment tax, social security and Medicare tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement accounts, Section 72 penalty taxes, household employment taxes, and tax on golden parachute payments. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit). For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

Type of Tax Computation

(line 38, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

(1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ (see also "Regular Tax Computation");

(2) Form 8615, used to compute the tax on investment income of children under 14; and

(3) Schedule D, Form 1040, used to compute the 28 percent tax on long-term capital gains (in excess of short-term capital losses.)

Unemployment Compensation

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

Unreimbursed Employee Business Expenses

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. Fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many

other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home which were paid or incurred were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent limitation. (See also "Limited Miscellaneous Itemized Deductions.")

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1040 — U.S. Individual Income Tax Return — 1995

Department of the Treasury—Internal Revenue Service (99) — IRS Use Only—Do not write or staple in this space

For the year Jan. 1–Dec. 31, 1995, or other tax year beginning ____, 1995, ending ____, ____ — OMB No. 1545-0074

Label

(See instructions on page 11.) — Use the IRS label. Otherwise please print or type.

Your first name and initial / Last name	Your social security number
If a joint return, spouse's first name and initial / Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 11. / Apt. no.	For Privacy Act and Paperwork Reduction Act Notice, see page 7.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 11.	

LABEL HERE

Presidential Election Campaign (See page 11.)	Yes	No	Note: Checking "Yes" will not change your tax or reduce your refund.
Do you want $3 to go to this fund?			
If a joint return, does your spouse want $3 to go to this fund?			

Filing Status (See page 11.)

Check only one box.

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here ▶ ____
4 ☐ Head of household (with qualifying person). (See page 12.) If the qualifying person is a child but not your dependent, enter this child's name here ▶ ____
5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19__). (See page 12.)

Exemptions (See page 12.)

6a ☐ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a. But be sure to check the box on line 33b on page 2. — No. of boxes checked on 6a and 6b: ____

b ☐ **Spouse** — No. of your children on 6c who:

c **Dependents:**

(1) First name / Last name	(2) Dependent's social security number if born in 1995, see page 13	(3) Dependent's relationship to you	(4) No. of months lived in your home in 1995

If more than six dependents see page 13.

- lived with you: ____
- didn't live with you due to divorce or separation (see page 14): ____

Dependents on 6c not entered above: ____

Add numbers entered on lines above ▶

d ☐ If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ▶ ☐

e Total number of exemptions claimed

Income

Attach Copy B of your Forms W-2, W-2G, and 1099-R here.

If you did not get a W-2, see page 14.

Enclose, but do not attach, your payment and payment voucher. See page 33.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7
8a	**Taxable** interest income (see page 15). Attach Schedule B if over $400		8a
b	**Tax-exempt** interest (see page 15). DON'T include on line 8a. 8b		
9	Dividend income. Attach Schedule B if over $400		9
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 15)		10
11	Alimony received		11
12	Business income or (loss). Attach Schedule C or C-EZ		12
13	Capital gain or (loss). If required, attach Schedule D (see page 16)		13
14	Other gains or (losses). Attach Form 4797		14
15a	Total IRA distributions. 15a	b Taxable amount (see page 16)	15b
16a	Total pensions and annuities. 16a	b Taxable amount (see page 16)	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17
18	Farm income or (loss). Attach Schedule F		18
19	Unemployment compensation (see page 17)		19
20a	Social security benefits. 20a	b Taxable amount (see page 18)	20b
21	Other income. List type and amount—see page 18		21
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22

Adjustments to Income

23a	Your IRA deduction (see page 19)	23a	
b	Spouse's IRA deduction (see page 19)	23b	
24	Moving expenses. Attach Form 3903 or 3903-F	24	
25	One-half of self-employment tax	25	
26	Self-employed health insurance deduction (see page 21)	26	
27	Keogh & self-employed SEP plans. If SEP, check ▶ ☐	27	
28	Penalty on early withdrawal of savings	28	
29	Alimony paid. Recipient's SSN ▶ ____	29	
30	Add lines 23a through 29. These are your **total adjustments** ▶		30

Adjusted Gross Income

31 Subtract line 30 from line 22. This is your **adjusted gross income**. If less than $26,673 and a child lived with you (less than $9,230 if a child didn't live with you), see "Earned Income Credit" on page 27 ▶ — 31

Cat. No. 11320B — Form **1040** (1995)

Tax Computation (See page 23.)

32	Amount from line 31 (adjusted gross income)		32
33a	Check if: ☐ **You** were 65 or older ☐ Blind ☐ **Spouse** was 65 or older ☐ Blind. Add the number of boxes checked above and enter the total here ▶	33a	
b	If your parent (or someone else) can claim you as a dependent, check here ▶	33b ☐	
c	If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 23 and check here ▶	33c ☐	
34	Enter the larger of your **itemized deductions** from Schedule A, line 28 OR **Standard deduction** shown below for your filing status. **But if you checked any box on line 33a or b**, go to page 23 to find your standard deduction. If you checked **box 33c**, your standard deduction is zero. • Single—$3,900 • Married filing jointly or Qualifying widow(er)—$6,550 • Head of household—$5,750 • Married filing separately—$3,275		34
35	Subtract line 34 from line 32		35
36	If line 32 is $86,025 or less, multiply $2,500 by the total number of exemptions claimed on line 6e. If line 32 is over $86,025, see the worksheet on page 23 for the amount to enter		36
37	**Taxable income.** Subtract line 36 from line 35. If line 36 is more than line 35, enter -0-		37
38	Tax. Check if from a ☐ Tax Table, b ☐ Tax Rate Schedules, c ☐ Capital Gain Tax Worksheet, or d ☐ Form 8615 (see page 24). Amount from Form(s) 8814 ▶ e		38
39	Additional taxes. Check if from a ☐ Form 4970 b ☐ Form 4972		39
40	Add lines 38 and 39	▶	40

If you want the IRS to figure your tax, see page 35.

Credits (See page 24.)

41	Credit for child and dependent care expenses. Attach Form 2441	41	
42	Credit for the elderly or the disabled. Attach Schedule R	42	
43	Foreign tax credit. Attach Form 1116	43	
44	Other credits (see page 25). Check if from a ☐ Form 3800 b ☐ Form 8396 c ☐ Form 8801 d ☐ Form (specify) ____	44	
45	Add lines 41 through 44		45
46	Subtract line 45 from line 40. If line 45 is more than line 40, enter -0-	▶	46

Other Taxes (See page 25.)

47	Self-employment tax. Attach Schedule SE		47
48	Alternative minimum tax. Attach Form 6251		48
49	Recapture taxes. Check if from a ☐ Form 4255 b ☐ Form 8611 c ☐ Form 8828		49
50	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137		50
51	Tax on qualified retirement plans, including IRAs. If required, attach Form 5329		51
52	Advance earned income credit payments from Form W-2		52
53	Household employment taxes. Attach Schedule H		53
54	Add lines 46 through 53. This is your **total tax**	▶	54

Payments

Attach Forms W-2, W-2G, and 1099-R on the front.

55	Federal income tax withheld. If any is from Form(s) 1099, check ▶ ☐	55	
56	1995 estimated tax payments and amount applied from 1994 return	56	
57	**Earned income credit.** Attach Schedule EIC if you have a qualifying child. Nontaxable earned income: amount ▶ ____ and type ▶ ____	57	
58	Amount paid with Form 4868 (extension request)	58	
59	Excess social security and RRTA tax withheld (see page 32)	59	
60	Other payments. Check if from a ☐ Form 2439 b ☐ Form 4136	60	
61	Add lines 55 through 60. These are your **total payments**	▶	61

Refund or Amount You Owe

62	If line 61 is more than line 54, subtract line 54 from line 61. This is the amount you **OVERPAID**		62
63	Amount of line 62 you want **REFUNDED TO YOU**	▶	63
64	Amount of line 62 you want **APPLIED TO YOUR 1996 ESTIMATED TAX** ▶	64	
65	If line 54 is more than line 61, subtract line 61 from line 54. This is the **AMOUNT YOU OWE**. For details on how to pay and use **Form 1040-V**, Payment Voucher, see page 33	▶	65
66	Estimated tax penalty (see page 33). Also include on line 65	66	

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this return for your records.

Your signature	Date	Your occupation
Spouse's signature. If a joint return, BOTH must sign	Date	Spouse's occupation

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's social security no.
Firm's name (or yours if self-employed) and address		EIN	
		ZIP code	

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Form **1040A** (99) — Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 1995

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0085

Label (See page 19.)

LABEL HERE

Your first name and initial | Last name | Your social security number

If a joint return, spouse's first name and initial | Last name | Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 19. | Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.

Use the IRS label. Otherwise, please print or type.

For Privacy Act and Paperwork Reduction Act Notice, see page 11.

Presidential Election Campaign Fund (See page 19.) — Yes / No

Do you want $3 to go to this fund?

If a joint return, does your spouse want $3 to go to this fund?

Note: *Checking "Yes" will not change your tax or reduce your refund.*

Check the box for your filing status (See page 20.) Check only one box.

1 ☐ Single

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separate return. Enter spouse's social security number above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See page 21.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19). (See page 22.)

Figure your exemptions (See page 22.) If more than seven dependents, see page 25.

6a ☐ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a. But be sure to check the box on line 18b on page 2. — No. of boxes checked on 6a and 6b

b ☐ **Spouse**

c **Dependents:**

(1) First name / Last name	(2) Dependent's social security number. If born in 1995, see page 25.	(3) Dependent's relationship to you	(4) No. of months lived in your home in 1995

No. of your children on 6c who:
- lived with you
- didn't live with you due to divorce or separation (see page 28)

Dependents on 6c not entered above

d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ▶ ☐

Add numbers entered on lines above

e Total number of exemptions claimed.

Figure your adjusted gross income

Attach Copy B of your Forms W-2 and 1099-R here. If you didn't get a W-2, see page 27. Enclose, but do not attach, any payment.

7	Wages, salaries, tips, etc. This should be shown in box 1 of your W-2 form(s). Attach Form(s) W-2.	7	
8a	**Taxable** interest income (see page 28). If over $400, attach Schedule 1.	8a	
b	**Tax-exempt** interest. DO NOT include on line 8a.	8b	
9	Dividends. If over $400, attach Schedule 1.	9	
10a	Total IRA distributions. 10a	10b	Taxable amount (see page 29). 10b
11a	Total pensions and annuities. 11a	11b	Taxable amount (see page 29). 11b
12	Unemployment compensation (see page 32).	12	
13a	Social security benefits. 13a	13b	Taxable amount (see page 33). 13b
14	Add lines 7 through 13b (far right column). This is your **total income.** ▶	14	
15a	Your IRA deduction (see page 35). 15a		
b	Spouse's IRA deduction (see page 35). 15b		
c	Add lines 15a and 15b. These are your **total adjustments.**	15c	
16	Subtract line 15c from line 14. This is your **adjusted gross income.** If less than $26,673 and a child lived with you (less than $9,230 if a child didn't live with you), see "Earned income credit" on page 47. ▶	16	

51A5AAA

Cat. No. 11327A — **1995 Form 1040A page 1**

Figure your standard deduction, exemption amount, and taxable income

17	Enter the amount from line 16.	17	
18a	Check if ☐ **You** were 65 or older ☐ Blind; ☐ **Spouse** was 65 or older ☐ Blind. **Enter number of boxes checked** ▶ 18a		
b	If your parent (or someone else) can claim you as a dependent, check here ▶	18b ☐	
c	If you are married filing separately and your spouse itemizes deductions, see page 40 and check here ▶	18c ☐	
19	Enter the **standard deduction** shown below for your filing status. **But if you checked any box on line 18a or b,** go to page 40 to find your standard deduction. **If you checked box 18c,** enter -0-. • Single—$3,900 • Married filing jointly or Qualifying widow(er)—$6,550 • Head of household—$5,750 • Married filing separately—$3,275	19	
20	Subtract line 19 from line 17. If line 19 is more than line 17, enter -0-.	20	
21	Multiply $2,500 by the total number of exemptions claimed on line 6e.	21	
22	Subtract line 21 from line 20. If line 21 is more than line 20, enter -0-. This is your **taxable income.** ▶	22	

Figure your tax, credits, and payments

If you want the IRS to figure your tax, see the instructions for line 22 on page 41.

23	Find the tax on the amount on line 22. Check if from: ☐ Tax Table (pages 65–70) or ☐ Form 8615 (see page 42)	23	
24a	Credit for child and dependent care expenses. Attach Schedule 2. 24a		
b	Credit for the elderly or the disabled. Attach Schedule 3. 24b		
c	Add lines 24a and 24b. These are your **total credits.**	24c	
25	Subtract line 24c from line 23. If line 24c is more than line 23, enter -0-	25	
26	Advance earned income credit payments from Form W-2.	26	
27	Household employment taxes. Attach Schedule H.	27	
28	Add lines 25, 26, and 27. This is your **total tax.** ▶	28	
29a	Total Federal income tax withheld. If any is from Form(s) 1099, check here. ▶ ☐ 29a		
b	1995 estimated tax payments and amount applied from 1994 return 29b		
c	**Earned income credit.** Attach Schedule EIC if you have a qualifying child. 29c. Nontaxable earned income: amount ▶ and type ▶		
d	Add lines 29a, 29b, and 29c (don't include nontaxable earned income). These are your **total payments.** ▶	29d	

Figure your refund or amount you owe

30	If line 29d is more than line 28, subtract line 28 from line 29d. This is the amount you **overpaid.**	30	
31	Amount of line 30 you want **refunded to you.**	31	
32	Amount of line 30 you want **applied to your 1996 estimated tax.** 32		
33	If line 28 is more than line 29d, subtract line 29d from line 28. This is the **amount you owe.** For details on how to pay, including what to write on your payment, see page 55.	33	
34	Estimated tax penalty (see page 55). Also, include on line 33. 34		

N1A5AAA

Sign your return

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature | Date | Your occupation

Keep a copy of this return for your records.

Spouse's signature. If joint return, BOTH must sign. | Date | Spouse's occupation

Paid preparer's use only

Preparer's signature | Date | Check if self-employed ☐ | Preparer's SSN

Firm's name (or yours if self-employed) and address | EIN | ZIP code

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1995 Form 1040A page 2

Schedule 1 (Form 1040A)
Department of the Treasury—Internal Revenue Service
Interest and Dividend Income for Form 1040A Filers
(99) **1995**
OMB No. 1545-0085

Name(s) shown on Form 1040A | Your social security number

Part I
Interest income
(See pages 28 and 71.)

Note: *If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form.*

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page 71 and list this interest first. Also, show that buyer's social security number and address. — Amount

1

2 Add the amounts on line 1. 2

3 Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You **must** attach Form 8815 to Form 1040A. 3

4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a. 4

Part II
Dividend income
(See pages 28 and 72.)

Note: *If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the total dividends shown on that form.*

5 List name of payer — Amount

5

6 Add the amounts on line 5. Enter the total here and on Form 1040A, line 9. 6

5/15AAA

Schedule 2 (Form 1040A)
Department of the Treasury—Internal Revenue Service
Child and Dependent Care Expenses for Form 1040A Filers
(99) **1995**
OMB No. 1545-0085

Name(s) shown on Form 1040A | Your social security number

You need to understand the following terms to complete this schedule. **Qualifying person(s), Dependent care benefits, Qualified expenses,** and **Earned income.** See **Important terms** on page 73.

Part I
Persons or organizations who provided the care

You MUST complete this part

1	(a) Care provider's name	(b) Address (number, street, apt. no. city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see page 75)

(If you need more space, use the bottom of page 2.)

2 Add the amounts in column (d) of line 1. 2

3 Enter the number of **qualifying persons** cared for in 1995 . . . ▶ ☐

Did you receive **dependent care benefits?**
- **NO** → Complete only Part II below
- **YES** → Complete Part III on the back now

Part II
Credit for child and dependent care expenses

4 Enter the amount of **qualified expenses** you incurred and paid in 1995. DO NOT enter more than $2,400 for one qualifying person or $4,800 for two or more persons. If you completed Part III, enter the amount from line 25. 4

5 Enter YOUR **earned income.** 5

6 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see page 76); **all others,** enter the amount from line 5. 6

7 Enter the **smallest** of line 4, 5, or 6. 7

8 Enter the amount from Form 1040A, line 17. 8

9 Enter on line 9 the decimal amount shown below that applies to the amount on line 8.

If line 8 is— Over	But not over	Decimal amount is	If line 8 is— Over	But not over	Decimal amount is
$0	$10,000	.30	$20,000	$22,000	.24
10,000	12,000	.29	22,000	24,000	23
12,000	14,000	.28	24,000	26,000	22
14,000	16,000	.27	26,000	28,000	21
16,000	18,000	.26	28,000	No limit	20
18,000	20,000	.25			

9 × .

10 Multiply **line 7** by the decimal amount on line 9. Enter the result. Then, see page 76 for the amount of credit to enter on Form 1040A, line 24a. 10 =

Caution: *If you paid a person who worked in your home, you may have to pay employment taxes. See the instructions for Form 1040A, line 27, on page 43.*

5/25AAA

Part III
Dependent care benefits

Complete this part **only** if you received these benefits.

11	Enter the total amount of **dependent care benefits** you received for 1995. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2.	11	
12	Enter the amount forfeited, if any. See page 77.	12	
13	Subtract line 12 from line 11.	13	
14	Enter the total amount of **qualified expenses** incurred in 1995 for the care of the qualifying person(s).	14	
15	Enter the **smaller** of line 13 or 14	15	
16	Enter YOUR **earned income.**	16	
17	If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; **all others,** enter the amount from line 16.	17	
18	Enter the **smallest** of line 15, 16, or 17.	18	
19	**Excluded benefits.** Enter here the **smaller** of the following • The amount from line 18, or • $5,000 ($2,500 if married filing a separate return **and** you were required to enter your spouse's earned income on line 17).	19	
20	**Taxable benefits.** Subtract line 19 from line 13. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, write "DCB."	20	

To claim the child and dependent care credit, complete lines 21–25 below, and lines 4–10 on the front of this schedule.

21	Enter the amount of qualified expenses you incurred and paid in 1995. DO NOT include on this line any excluded benefits shown on line 19.	21	
22	Enter $2,400 ($4,800 if two or more qualifying persons).	22	
23	Enter the amount from line 19.	23	
24	Subtract line 23 from line 22. If zero or less, **STOP.** You cannot take the credit. **Exception.** If you paid 1994 expenses in 1995, see the line 10 instructions.	24	
25	Enter the **smaller** of line 21 or 24 here **and** on line 4 on the front of this schedule.	25	

N25AAA

Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Credit for the Elderly or the Disabled for Form 1040A Filers

1995

OMB No. 1545-0085

Name(s) shown on Form 1040A | Your social security number

You may be able to take this credit and reduce your tax if by the end of 1995

- You were age 65 or older, **OR**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule 3.

Note: *In most cases, the IRS can figure the credit for you. See page 42 of the Form 1040A instructions.*

Part I
Check the box for your filing status and age

If your filing status is:	And by the end of 1995:	Check only one box:
Single, Head of household, or Qualifying widow(er) with dependent child	1 You were 65 or older	1 ☐
	2 You were under 65 and you retired on permanent and total disability	2 ☐
Married filing a joint return	3 Both spouses were 65 or older	3 ☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4 ☐
	5 Both spouses were under 65, and both retired on permanent and total disability	5 ☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6 ☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **NOT** retired on permanent and total disability	7 ☐
Married filing a separate return	8 You were 65 or older and you lived apart from your spouse for all of 1995	8 ☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1995	9 ☐

Did you check box 1, 3, 7, or 8?

- **Yes** → Skip Part II and complete Part III on the back
- **No** → Complete Parts II and III.

Part II
Statement of permanent and total disability

Complete this part **only** if you checked box 2, 4, 5, 6, or 9 above

IF:

1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, **AND**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1995, check here ▶ ☐ You do not have to file another statement for 1995. If you **did not** check this box, have your physician complete the statement below

Physician's statement (See instructions at bottom of page 2.)

I certify that _____ (Name of disabled person)

was permanently and totally disabled on January 1, 1976, or January 1, 1977, **OR** was permanently and totally disabled on the date he or she retired. If retired after 1976, enter the date retired ▶ _____

Physician: Sign your name on **either** line A or B below

A The disability has lasted or can be expected to last continuously for at least a year . . . . . _____ Physician's signature _____ Date

B There is no reasonable probability that the disabled condition will ever improve . . . . _____ Physician's signature _____ Date

Physician's name | Physician's address

5/35AAA

Part III Figure your credit

10 If you checked (in Part I):

	Enter:	
Box 1, 2, 4, or 7	$5,000	
Box 3, 5, or 6	$7,500	
Box 8 or 9	$3,750	10

Old you check box 2, 4, 5, 6, or 9 in Part I?
- Yes → You **must** complete line 11
- No → Enter the amount from line 10 on line 12 and go to line 13

11
- If you checked box 6 in Part I, add $5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- If you checked box 2, 4, or 9 in Part I, enter your taxable disability income.
- If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.

TIP: For more details on what to include on line 11, see the instructions. — 11

12 If you completed line 11, enter the **smaller** of line 10 or line 11; **all others,** enter the amount from line 10. — 12

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1995.

a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions. — 13a

b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions. — 13b

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c. — 13c

14 Enter the amount from Form 1040A, line 17. — 14

15 If you checked (in Part I):

	Enter:	
Box 1 or 2	$7,500	
Box 3, 4, 5, 6, or 7	$10,000	
Box 8 or 9	$5,000	15

16 Subtract line 15 from line 14. If zero or less, enter -0-. — 16

17 Enter one-half of line 16. — 17

18 Add lines 13c and 17. — 18

19 Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20. — 19

20 Multiply line 19 by 15% (.15). Enter the result here and on Form 1040A, line 24b. — 20

Instructions for physician's statement

Taxpayer.—If you retired after 1976, enter the date you retired in the space provided in Part II.

Physician.—A person is permanently and totally disabled if **both** of the following apply:

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and
2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

N/35AAA

Department of the Treasury—Internal Revenue Service

Form 1040EZ Income Tax Return for Single and Joint Filers With No Dependents 1995

OMB No. 1545-0675

Use the IRS label here

Your first name and initial | Last name

If a joint return, spouse's first name and initial | Last name

Home address (number and street). If you have a P.O. box, see page 11. | Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 11.

See instructions on back and in Form 1040EZ booklet.

Your social security number

Spouse's social security number

Presidential Election Campaign (See page 11.)

Note: Checking "Yes" will not change your tax or reduce your refund.

Do you want $3 to go to this fund? Yes ☐ No ☐

If a joint return, does your spouse want $3 to go to this fund? Yes ☐ No ☐

			Dollars	Cents
Income Attach Copy B of Form(s) W-2 here. Enclose, but do not attach, any payment with your return.	1	Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s).	1	
	2	Taxable interest income of $400 or less. If the total is over $400, you cannot use Form 1040EZ.	2	
	3	Unemployment compensation (see page 14).	3	
	4	Add lines 1, 2, and 3. This is your **adjusted gross income.** If less than $9,230, see page 15 to find out if you can claim the earned income credit on line 8.	4	
Note: *You must check Yes or No*	5	Can your parents (or someone else) claim you on their return? ☐ Yes. Do worksheet on back; enter amount from line G here. ☐ No. If **single,** enter 6,400.00. If **married,** enter 11,550.00. For an explanation of these amounts, see back of form.	5	
	6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter 0. This is your **taxable income.** ▶	6	
Payments and tax	7	Enter your Federal income tax withheld from box 2 of your W-2 form(s).	7	
	8	**Earned income credit** (see page 15). Enter type and amount of nontaxable earned income below. Type: ____ $: ____	8	
	9	Add lines 7 and 8 (don't include nontaxable earned income). These are your **total payments.**	9	
	10	**Tax.** Use the amount on **line 8** to find your tax in the tax table on pages 29–33 of the booklet. Then, enter the tax from the table on this line.	10	
Refund or amount you owe	11	If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.**	11	
	12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** See page 22 for details on how to pay and what to write on your payment.	12	

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and accurately lists all amounts and sources of income I received during the tax year.

Sign your return

Your signature | Spouse's signature if joint return

Date | Your occupation | Date | Spouse's occupation

Keep a copy of this form for your records.

For IRS Use Only — Please do not write in boxes below.

1 2 3 4 5 6 7 8 9 10

SCHEDULES A&B (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

► Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040).

OMB No 1545-0074

1995

Attachment Sequence No. **07**

Name(s) shown on Form 1040 | Your social security number

Medical and Dental Expenses	1	**Caution:** *Do not include expenses reimbursed or paid by others.* Medical and dental expenses (see page A-1)	1	
	2	Enter amount from Form 1040, line 32. [2]		
	3	Multiply line 2 above by 7.5% (.075)	3	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4
Taxes You Paid (See page A-1.)	5	State and local income taxes	5	
	6	Real estate taxes (see page A-2)	6	
	7	Personal property taxes	7	
	8	Other taxes. List type and amount ►	8	
	9	Add lines 5 through 8		9
Interest You Paid (See page A-2.)	10	Home mortgage interest and points reported to you on Form 1098	10	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ►	11	
Note: Personal interest is not deductible.	12	Points not reported to you on Form 1098. See page A-3 for special rules	12	
	13	Investment interest. If required, attach Form 4952. (See page A-3.)	13	
	14	Add lines 10 through 13		14
Gifts to Charity If you made a gift and got a benefit for it, see page A-3.	15	Gifts by cash or check. If you made any gift of $250 or more, see page A-3	15	
	16	Other than by cash or check. If any gift of $250 or more, see page A-3. If over $500, you **MUST** attach Form 8283	16	
	17	Carryover from prior year	17	
	18	Add lines 15 through 17		18
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-4.)		19
Job Expenses and Most Other Miscellaneous Deductions (See page A-5 for expenses to deduct here.)	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you **MUST** attach Form 2106 or 2106-EZ. (See page A-5.) ►	20	
	21	Tax preparation fees	21	
	22	Other expenses—investment, safe deposit box, etc. List type and amount ►	22	
	23	Add lines 20 through 22	23	
	24	Enter amount from Form 1040, line 32. [24]		
	25	Multiply line 24 above by 2% (.02)	25	
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-		26
Other Miscellaneous Deductions	27	Other—from list on page A-5. List type and amount ►		27
Total Itemized Deductions	28	Is Form 1040, line 32, over $114,700 (over $57,350 if married filing separately)? **NO.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 34 the **larger** of this amount or your standard deduction. **YES.** Your deduction may be limited. See page A-5 for the amount to enter. ►		28

Schedule B—Interest and Dividend Income

Attachment Sequence No. **08**

Part I Interest Income (See pages 15 and B-1.)

Note: *If you had over $400 in taxable interest income, you must also complete Part III.*

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►	1	
2	Add the amounts on line 1	2	
3	Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►	4	

Part II Dividend Income (See pages 15 and B-1.)

Note: *If you had over $400 in gross dividends and/or other distributions on stock, you must also complete Part III.*

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form.

			Amount
5	List name of payer. Include gross dividends and/or other distributions on stock here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8 ►	5	
6	Add the amounts on line 5	6	
7	Capital gain distributions. Enter here and on Schedule D* [7]		
8	Nontaxable distributions. (See the inst. for Form 1040, line 9.) [8]		
9	Add lines 7 and 8	9	
10	Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9 ►	10	

**If you do not need Schedule D to report any other gains or losses, see the instructions for Form 1040, line 13, on page 16.*

Part III Foreign Accounts and Trusts (See page B-2.)

			Yes	No
		If you had over $400 of interest or dividends **or** had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must complete this part.		
11a		At any time during 1995, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1		
	b	If "Yes," enter the name of the foreign country ►		
12		Were you the grantor of, or transferor to, a foreign trust that existed during 1995, whether or not you have any beneficial interest in it? If "Yes," you may have to file Form 3520, 3520-A, or 926		

SCHEDULE C (Form 1040)
Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065.
▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074
1995
Attachment Sequence No. 09

Name of proprietor | Social security number (SSN)

A Principal business or profession, including product or service (see page C-1) | **B Enter principal business code** (see page C-6) ▶

C Business name. If no separate business name, leave blank. | **D Employer ID number (EIN), if any**

E Business address (including suite or room no.) ▶
City, town or post office, state, and ZIP code

F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Method(s) used to value closing inventory: (1) ☐ Cost (2) ☐ Lower of cost or market (3) ☐ Other (attach explanation) (4) ☐ Does not apply (if checked, skip line H) | Yes | No

H Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation

I Did you "materially participate" in the operation of this business during 1995? If "No," see page C-2 for limit on losses

J If you started or acquired this business during 1995, check here ▶ ☐

Part I Income

1	Gross receipts or sales. **Caution:** *If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here* ▶ ☐	1	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 40 on page 2)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2)	6	
7	**Gross income.** Add lines 5 and 6 ▶	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30

8	Advertising	8		19	Pension and profit-sharing plans	19	
9	Bad debts from sales or services (see page C-3)	9		20	Rent or lease (see page C-4):		
				a	Vehicles, machinery, and equipment	20a	
10	Car and truck expenses (see page C-3)	10		b	Other business property	20b	
11	Commissions and fees	11		21	Repairs and maintenance	21	
12	Depletion	12		22	Supplies (not included in Part III)	22	
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)	13		23	Taxes and licenses	23	
				24	Travel, meals, and entertainment:		
				a	Travel	24a	
14	Employee benefit programs (other than on line 19)	14		b	Meals and entertainment		
15	Insurance (other than health)	15		c	Enter 50% of line 24b subject to limitations (see page C-4)		
16	Interest:						
a	Mortgage (paid to banks, etc.)	16a		d	Subtract line 24c from line 24b	24d	
b	Other	16b		25	Utilities	25	
17	Legal and professional services	17		26	Wages (less employment credits)	26	
18	Office expense	18		27	Other expenses (from line 46 on page 2)	27	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns ▶	28	
29	Tentative profit (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Attach **Form 8829**	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on **Form 1040, line 12,** and ALSO on **Schedule SE, line 2** (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3. • If a loss, you MUST go on to line 32.	31	
32	If you have a loss, check the box that describes your investment in this activity (see page C-5). • If you checked 32a, enter the loss on **Form 1040, line 12,** and ALSO on **Schedule SE, line 2** (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you MUST attach **Form 6198.**	32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.	

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11334P **Schedule C (Form 1040) 1995**

Schedule C (Form 1040) 1995 Page **2**

Part III Cost of Goods Sold (see page C-5)

33	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	33	
34	Purchases less cost of items withdrawn for personal use	34	
35	Cost of labor. Do not include salary paid to yourself	35	
36	Materials and supplies	36	
37	Other costs	37	
38	Add lines 33 through 37	38	
39	Inventory at end of year	39	
40	**Cost of goods sold.** Subtract line 39 from line 38. Enter the result here and on page 1, line 4	40	

Part IV Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-3 to find out if you must file.

41 When did you place your vehicle in service for business purposes? (month, day, year) ▶ ...../...../.....

42 Of the total number of miles you drove your vehicle during 1995, enter the number of miles you used your vehicle for:

a Business ..... b Commuting ..... c Other .....

43 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

44 Was your vehicle available for use during off-duty hours? ☐ Yes ☐ No

45a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

46 **Total other expenses.** Enter here and on page 1, line 27	46	

Printed on recycled paper

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service

Net Profit From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065.

► Attach to Form 1040 or Form 1041. ► See instructions on back.

OMB No 1545-0074

1995

Attachment Sequence No **09A**

Name of proprietor

Social security number (SSN)

Part I General Information

You May Use This Schedule Only If You:

- Had gross receipts from your business of $25,000 or less
- Had business expenses of $2,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year
- Did not have a net loss from your business
- Had only one business as a sole proprietor

And You:

- Had no employees during the year
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file
- Do not deduct expenses for business use of your home
- Do not have prior year unallowed passive activity losses from this business

A Principal business or profession, including product or service

B Enter principal business code (see page C-6) ►

C Business name. If no separate business name, leave blank

D Employer ID number (EIN), if any

E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1 **Gross receipts.** If more than $25,000, you **must** use Schedule C.
Caution: *If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see* ***Statutory Employees*** *in the instructions for Schedule C, line 1, on page C-2 and check here* ► ☐ 1

2 **Total expenses.** If more than $2,000, you **must** use Schedule C. See instructions 2

3 **Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on **Form 1040, line 12,** and ALSO on **Schedule SE, line 2.** (Statutory employees **do not** report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) 3

Part III Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 2

4 When did you place your vehicle in service for business purposes? (month, day, year) ► . . / . . / . .

5 Of the total number of miles you drove your vehicle during 1995, enter the number of miles you used your vehicle for

a Business . . . . . b Commuting . . . . . c Other . . . . .

6 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

7 Was your vehicle available for use during off-duty hours? ☐ Yes ☐ No

8a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

► Attach to Form 1040. ► See instructions for Schedule D (Form 1040).

► Use lines 20 and 22 for more space to list transactions for lines 1 and 9.

OMB No 1545-0074

1995

Attachment Sequence No **12**

Name(s) shown on Form 1040

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

	(a) Description of property (Example 100 sh XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-3)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
1							
2	Enter your short-term totals, if any, from line 21			2			
3	**Total short-term sales price amounts.** Add column (d) of lines 1 and 2			3			
4	Short-term gain from Forms 2119 and 6252, and short-term gain or loss from Forms 4684, 6781, and 8824					4	
5	Net short-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 9 of your 1994 Capital Loss Carryover Worksheet					6	
7	Add lines 1 through 6 in columns (f) and (g)					7 ( )	
8	**Net short-term capital gain or (loss).** Combine columns (f) and (g) of line 7 ►						8

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

9							
10	Enter your long-term totals, if any, from line 23			10			
11	**Total long-term sales price amounts.** Add column (d) of lines 9 and 10			11			
12	Gain from Form 4797, long-term gain from Forms 2119, 2439, and 6252, and long-term gain or loss from Forms 4684, 6781, and 8824					12	
13	Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					13	
14	Capital gain distributions					14	
15	Long-term capital loss carryover. Enter the amount, if any, from line 14 of your 1994 Capital Loss Carryover Worksheet					15	
16	Add lines 9 through 15 in columns (f) and (g)					16 ( )	
17	**Net long-term capital gain or (loss).** Combine columns (f) and (g) of line 16 ►						17

Part III Summary of Parts I and II

18 Combine lines 8 and 17. If a loss, go to line 19. If a gain, enter the gain on Form 1040, line 13. **Note:** *If both lines 17 and 18 are gains, see the* ***Capital Gain Tax Worksheet*** *on page 23* 18

19 If line 18 is a loss, enter here and as a (loss) on Form 1040, line 13, the **smaller** of these losses:

a The loss on line 18, **or**

b ($3,000) or, if married filing separately, ($1,500) 19 ( )

Note: *See the* ***Capital Loss Carryover Worksheet*** *on page D-3 if the loss on line 18 exceeds the loss on line 19* **or** *if Form 1040, line 35, is a loss*

Schedule D (Form 1040) 1995 — Attachment Sequence No 12 — Page 2

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side — Your social security number

Part IV Short-Term Capital Gains and Losses—Assets Held One Year or Less *(Continuation of Part I)*

	(a) Description of property (Example 100 sh XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-3)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e) subtract (e) from (d)
20							

21 Short-term totals. Add columns (d), (f), and (g) of line 20. Enter here and on line 2 — 21

Part V Long-Term Capital Gains and Losses—Assets Held More Than One Year *(Continuation of Part II)*

22							

23 Long-term totals. Add columns (d), (f), and (g) of line 22. Enter here and on line 10 — 23

Schedule D (1995)

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040)

OMB No 1545-0074

1995

Attachment Sequence No 13

Name(s) shown on return — Your social security number

Part I Income or Loss From Rental Real Estate and Royalties **Note:** *Report income and expenses from your business of renting personal property on* ***Schedule C*** *or* ***C-EZ*** *(see page E-1). Report farm rental income or loss from* ***Form 4835*** *on page 2, line 39.*

1 Show the kind and location of each **rental real estate property:**

A

B

C

2 For each rental real estate property listed on line 1, did you or your family use it for personal purposes for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? (See page E-1.)

	Yes	No
A		
B		
C		

Income:		Properties A	Properties B	Properties C	Totals (Add columns A, B, and C)
3 Rents received	3				3
4 Royalties received	4				4
Expenses:					
5 Advertising	5				
6 Auto and travel (see page E-2)	6				
7 Cleaning and maintenance	7				
8 Commissions	8				
9 Insurance	9				
10 Legal and other professional fees	10				
11 Management fees	11				
12 Mortgage interest paid to banks, etc. (see page E-2)	12				12
13 Other interest	13				
14 Repairs	14				
15 Supplies	15				
16 Taxes	16				
17 Utilities	17				
18 Other (list) ▶	18				
19 Add lines 5 through 18	19				19
20 Depreciation expense or depletion (see page E-2)	20				20
21 Total expenses. Add lines 19 and 20	21				
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-2 to find out if you must file **Form 6198**	22				
23 Deductible rental real estate loss. **Caution:** *Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file* ***Form 8582*** *Real estate professionals must complete line 42 on page 2*	23	( )	( )	( )	
24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses					24
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter the total losses here					25 ( )
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2					26

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat No 11344L **Schedule E (Form 1040) 1995**

Schedule E (Form 1040) 1995 — Attachment Sequence No. **13** — Page **2**

Name(s) shown on return. Do not enter name and social security number if shown on other side. — **Your social security number**

Note: *If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.*

Part II **Income or Loss From Partnerships and S Corporations** **Note:** *If you report a loss from an at-risk activity, you MUST check either column (e) or (f) of line 27 to describe your investment in the activity. See page E-4. If you check column (f), you must attach Form 6198.*

27	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	Investment At Risk? (e) All is at risk	(f) Some is not at risk
A						
B						
C						
D						
E						

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach **Form 8582** if required)	(h) Passive income from **Schedule K-1**	(i) Nonpassive loss from **Schedule K-1**	(j) Section 179 expense deduction from **Form 4562**	(k) Nonpassive income from **Schedule K-1**
A					
B					
C					
D					
E					
28a Totals					
b Totals					

29	Add columns (h) and (k) of line 28a	29	
30	Add columns (g), (i), and (j) of line 28b	30	( )
31	Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below	31	

Part III **Income or Loss From Estates and Trusts**

32	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A				
B				
33a Totals				
b Totals				

34	Add columns (d) and (f) of line 33a	34	
35	Add columns (c) and (e) of line 33b	35	( )
36	Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below	36	

Part IV **Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder**

37	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q**, line 2c (see page E-4)	(d) Taxable income (net loss) from **Schedules Q**, line 1b	(e) Income from **Schedules Q**, line 3b

38	Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below	38	

Part V **Summary**

39	Net farm rental income or (loss) from **Form 4835**. Also, complete line 41 below	39	
40	TOTAL income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17 ▶	40	
41	**Reconciliation of Farming and Fishing Income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 13 (see page E-4)	41	
42	**Reconciliation for Real Estate Professionals.** If you were a real estate professional (see page E-3), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	42	

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SCHEDULE EIC
(Form 1040A or 1040)
Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit
(Qualifying Child Information)

▶ **Attach to Form 1040A or 1040.**
▶ **See instructions on back.**

OMB No. 1545-0074
1995
Attachment Sequence No. **43**

Name(s) shown on return — **Your social security number**

Before You Begin . . .

- Answer the questions on page 47 of the Form 1040A instructions or page 27 of the Form 1040 instructions to see if you can take this credit.
- If you can take the credit, fill in the worksheet on page 48 (1040A) or page 28 (1040) to figure your credit. **But if you want the IRS to figure it for you, see page 42 (1040A) or page 35 (1040).**

Then, you **must** complete and attach Schedule EIC only if you have a qualifying child (see boxes on back).

Information About Your Qualifying Child or Children

If you have more than two qualifying children, you only have to list two to get the maximum credit.

Caution: *If you don't attach Schedule EIC and fill in all the lines that apply, it will take us longer to process your return and issue your refund*	**(a) Child 1**	**(b) Child 2**
	First name Last name	First name Last name
1 Child's name		
2 Child's year of birth	19__	19__
3 If the child was born **before 1977** AND—		
a was **under age 24** at the end of 1995 **and** a student, check the "Yes" box, **OR**	☐ Yes	☐ Yes
b was permanently and totally disabled (see back), check the "Yes" box	☐ Yes	☐ Yes
4 Enter the child's social security number. If born in 1995, see instructions on back		
5 Child's relationship to you (for example, son, grandchild, etc.)		
6 Number of months child lived with you in the United States in 1995	months	months

5E5AAA

TIP: Do you want the earned income credit added to your take-home pay in 1996? To see if you qualify, get **Form W-5** from your employer or by calling the IRS at 1-800-TAX-FORM (1-800-829-3676).

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions. Cat. No. 13339M **Schedule EIC (Form 1040A or 1040) 1995**

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Farming

► Attach to Form 1040, Form 1041, or Form 1065.

► See Instructions for Schedule F (Form 1040).

OMB No 1545-0074

1995

Attachment Sequence No **14**

Name of proprietor | **Social security number (SSN)**

A Principal product. Describe in one or two words your principal crop or activity for the current tax year | B Enter principal agricultural activity code (from page 2) ►

C Accounting method: (1) ☐ Cash (2) ☐ Accrual | D **Employer ID number (EIN), if any**

E Did you "materially participate" in the operation of this business during 1995? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.) **Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.**

1	Sales of livestock and other items you bought for resale	1		
2	Cost or other basis of livestock and other items reported on line 1	2		
3	Subtract line 2 from line 1		3	
4	Sales of livestock, produce, grains, and other products you raised		4	
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a	5b Taxable amount	5b
6a	Agricultural program payments (see page F-2)	6a	6b Taxable amount	6b
7	Commodity Credit Corporation (CCC) loans (see page F-2):			
a	CCC loans reported under election			7a
b	CCC loans forfeited or repaid with certificates	7b	7c Taxable amount	7c
8	Crop insurance proceeds and certain disaster payments (see page F-2):			
a	Amount received in 1995	8a	8b Taxable amount	8b
c	If election to defer to 1996 is attached, check here ► ☐		8d Amount deferred from 1994	8d
9	Custom hire (machine work) income		9	
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)		10	
11	**Gross income.** Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51 ►		11	

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12	Car and truck expenses (see page F-3—also attach **Form 4562**)	12		25	Pension and profit-sharing plans	25	
13	Chemicals	13		26	Rent or lease (see page F-4):		
14	Conservation expenses. Attach **Form 8645**	14		a	Vehicles, machinery, and equipment	26a	
15	Custom hire (machine work)	15		b	Other (land, animals, etc.)	26b	
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16		27	Repairs and maintenance	27	
				28	Seeds and plants purchased	28	
				29	Storage and warehousing	29	
17	Employee benefit programs other than on line 25	17		30	Supplies purchased	30	
18	Feed purchased	18		31	Taxes	31	
19	Fertilizers and lime	19		32	Utilities	32	
20	Freight and trucking	20		33	Veterinary, breeding, and medicine	33	
21	Gasoline, fuel, and oil	21		34	Other expenses (specify):		
22	Insurance (other than health)	22		a		34a	
23	Interest:			b		34b	
a	Mortgage (paid to banks, etc.)	23a		c		34c	
b	Other	23b		d		34d	
24	Labor hired (less employment credits)	24		e		34e	
				f		34f	

35	**Total expenses.** Add lines 12 through 34f ►	35	
36	**Net farm profit or (loss).** Subtract line 35 from line 11. If a profit, enter on **Form 1040, line 18,** and ALSO on **Schedule SE, line 1.** If a loss, you MUST go on to line 37 (estates, trusts, and partnerships, see page F-5)	36	
37	If you have a loss, you MUST check the box that describes your investment in this activity (see page F-5). If you checked 37a, enter the loss on **Form 1040, line 18,** and ALSO on **Schedule SE, line 1.** If you checked 37b, you MUST attach **Form 6198.**	37a ☐ All investment is at risk. 37b ☐ Some investment is not at risk.	

Part III Farm Income—Accrual Method (see page F-5)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year		38	
39a	Total cooperative distributions (Form(s) 1099-PATR)	39a	39b Taxable amount	39b
40a	Agricultural program payments	40a	40b Taxable amount	40b
41	Commodity Credit Corporation (CCC) loans			
a	CCC loans reported under election			41a
b	CCC loans forfeited or repaid with certificates	41b	41c Taxable amount	41c
42	Crop insurance proceeds		42	
43	Custom hire (machine work) income		43	
44	Other income, including Federal and state gasoline or fuel tax credit or refund		44	
45	Add amounts in the right column for lines 38 through 44		45	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46		
47	Cost of livestock, produce, grains, and other products purchased during the year	47		
48	Add lines 46 and 47	48		
49	Inventory of livestock, produce, grains, and other products at end of year	49		
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*		50	
51	**Gross income.** Subtract line 50 from line 45. Enter the result here and on page 1, line 11 ►		51	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51

Part IV Principal Agricultural Activity Codes

Caution: *File* ***Schedule C*** *(Form 1040), Profit or Loss From Business, or* ***Schedule C-EZ*** *(Form 1040), Net Profit From Business, instead of Schedule F if:*

- *Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or*
- *You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.*

Select one of the following codes and write the 3-digit number on page 1, line B

120 **Field crop,** including grains and nongrains such as cotton, peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.

160 **Vegetables and melons,** garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc.

170 **Fruit and tree nuts,** including grapes, berries, olives, etc.

180 **Ornamental floriculture and nursery products**

185 **Food crops grown under cover,** including hydroponic crops

211 **Beefcattle feedlots**

212 **Beefcattle,** except feedlots

215 **Hogs, sheep, and goats**

240 **Dairy**

250 **Poultry and eggs,** including chickens, ducks, pigeons, quail, etc

260 **General livestock,** not specializing in any one livestock category

270 **Animal specialty,** including bees, fur-bearing animals, horses, snakes, etc.

280 **Animal aquaculture,** including fish, shellfish, mollusks, frogs, etc., produced within confined space

290 **Forest products,** including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products

300 **Agricultural production,** not specified

SCHEDULE H (Form 1040)

Department of the Treasury
Internal Revenue Service

Household Employment Taxes

(For Social Security, Medicare, Withheld Income and Federal Unemployment (FUTA) Taxes)

► **Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, 1040-SS, 1040-T, or 1041.**

► **See separate instructions.**

OMB No 1545-0074

1995

Attachment Sequence No **44**

Name of employer (as shown on return)

Social security number

Employer identification number

A Did you pay **any one** household employee cash wages of $1,000 or more in 1995? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page 3 before you answer this question.)

☐ **Yes.** Skip questions B and C and go to Part I.
☐ **No.** Go to question B.

B Did you withhold Federal income tax during 1995 for any household employee?

☐ **Yes.** Skip question C and go to Part I.
☐ **No.** Go to question C.

C Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 1994 or 1995 to household employees? (**Do not** count cash wages paid in 1994 or 1995 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Do not file this schedule.
☐ **Yes.** Skip Part I and go to Part II on the back

Part I Social Security, Medicare, and Income Taxes

1	Total cash wages subject to social security taxes (see page 4)	1	
2	Social security taxes. Multiply line 1 by 12.4% (.124)	2	
3	Total cash wages subject to Medicare taxes (see page 4)	3	
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4	
5	Federal income tax withheld, if any	5	
6	Add lines 2, 4, and 5	6	
7	Advance earned income credit (EIC) payments, if any	7	
8	**Total social security, Medicare, and income taxes.** Subtract line 7 from line 6	8	

9 Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 1994 or 1995 to household employees? (**Do not** count cash wages paid in 1994 or 1995 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Take the amount from line 8 above and enter it on Form 1040, line 53, or Form 1040A, line 27. If you are not required to file Form 1040 or 1040A, see the line 9 instructions on page 4

☐ **Yes.** Go to Part II on the back.

Part II Federal Unemployment (FUTA) Tax

		Yes	No
10	Did you pay unemployment contributions to only one state?		
11	Did you pay all state unemployment contributions for 1995 by April 15, 1996? Fiscal year filers, see page 4		
12	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?		

Next: If you answered **"Yes"** to **all** of the questions above, complete Section A
If you answered **"No"** to **any** of the questions above, skip Section A and complete Section B

Section A

13	Name of the state where you paid unemployment contributions ►			
14	State reporting number as shown on state unemployment tax return ►			
15	Contributions paid to your state unemployment fund (see page 5)	15		
16	Total cash wages subject to FUTA tax (see page 5)		16	
17	**FUTA tax.** Multiply line 16 by .008. Enter the result here, skip Section B, and go to Part III		17	

Section B

18 Complete all columns below that apply (if you need more space, see page 5):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period From	(d) State experience rate period To	(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-	(i) Contributions paid to state unemployment fund

19	Totals		19	
20	Add columns (h) and (i) of line 19	20		
21	Total cash wages subject to FUTA tax (see the line 16 instructions on page 5)		21	
22	Multiply line 21 by 6.2% (.062)		22	
23	Multiply line 21 by 5.4% (.054)	23		
24	Enter the **smaller** of line 20 or line 23		24	
25	**FUTA tax.** Subtract line 24 from line 22. Enter the result here and go to Part III		25	

Part III Total Household Employment Taxes

26	Enter the amount from line 8	26	
27	Add line 17 (or line 25) and line 26	27	

28 Are you required to file Form 1040 or 1040A?

☐ **Yes. Stop.** Take the amount from line 27 above and enter it on Form 1040, line 53, or Form 1040A, line 27. **Do not** complete Part IV below
☐ **No.** You may have to complete Part IV. See page 5 for details

Part IV Address and Signature—Complete this part **only** if required. See the line 28 instructions on page 5.

Address (number and street) or P.O. box if mail is not delivered to street address | Apt. room, or suite no.

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

► Employer's signature | ► Date

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Schedule R (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

► Attach to Form 1040. ► See separate instructions for Schedule R.

OMB No 1545-0074

1995

Attachment Sequence No. 16

Name(s) shown on Form 1040 | Your social security number

You may be able to take this credit and reduce your tax if by the end of 1995

- You were age 65 or older, **OR**
- You were under age 65, retired on **permanent and total** disability, and you received taxable disability income

But you must also meet other tests See the separate instructions for Schedule R.
Note: *In most cases, the IRS can figure the credit for you See page 35 of the Form 1040 instructions.*

Part I **Check the Box for Your Filing Status and Age**

If your filing status is:	And by the end of 1995:		Check only one box:
Single, Head of household, or Qualifying widow(er) with dependent child	1 You were 65 or older	1	☐
	2 You were under 65 and you retired on permanent and total disability	2	☐
Married filing a joint return	3 Both spouses were 65 or older	3	☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4	☐
	5 Both spouses were under 65, and both retired on permanent and total disability	5	☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **NOT** retired on permanent and total disability	7	☐
Married filing a separate return	8 You were 65 or older and you lived apart from your spouse for all of 1995	8	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1995	9	☐

Did you check box 1, 3, 7, or 8? — **Yes** → Skip Part II and complete Part III on back
No → Complete Parts II and III

Part II **Statement of Permanent and Total Disability** (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

IF: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, **AND**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1995, check this box ► ☐

- If you checked this box, you do not have to file another statement for 1995
- If you **did not** check this box, have your physician complete the statement below

Physician's Statement (See instructions at bottom of page 2.)

I certify that _____
Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, **OR** was permanently and totally disabled on the date he or she retired If retired after 1976, enter the date retired ► _____

Physician: Sign your name on **either** line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year _____ Physician's signature _____ Date

B There is no reasonable probability that the disabled condition will ever improve _____ Physician's signature _____ Date

Physician's name | Physician's address

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat No 11359K **Schedule R (Form 1040) 1995**

Part III **Figure Your Credit**

10	**If you checked (in Part I):** Box 1, 2, 4, or 7 → $5,000; Box 3, 5, or 6 → $7,500; Box 8 or 9 → $3,750		10
	Did you check box 2, 4, 5, 6, or 9 in Part I? — **Yes** → You **must** complete line 11; **No** → Enter the amount from line 10 on line 12 and go to line 13		
11	**If you checked:** • Box 6 in Part I, add $5,000 to the taxable disability income of the spouse who was under age 65 Enter the total • Box 2, 4, or 9 in Part I, enter your taxable disability income • Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income Enter the total **TIP:** For more details on what to include on line 11, see the instructions		11
12	If you completed line 11, enter the **smaller** of line 10 or line 11; **all others,** enter the amount from line 10		12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1995.		
a	Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security See instructions.	13a	
b	Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law See instructions	13b	
c	Add lines 13a and 13b (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	13c	
14	Enter the amount from Form 1040, line 32	14	
15	**If you checked (in Part I):** Box 1 or 2 → $7,500; Box 3, 4, 5, 6, or 7 → $10,000; Box 8 or 9 → $5,000	15	
16	Subtract line 15 from line 14 If zero or less, enter -0-	16	
17	Enter one-half of line 16	17	
18	Add lines 13c and 17		18
19	Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit Otherwise, go to line 20		19
20	Multiply line 19 by 15% (.15). Enter the result here and on Form 1040, line 42 **Caution:** *If you file Schedule C, C-EZ, D, E, or F (Form 1040), your credit may be limited See the instructions for line 20 for the amount of credit you can claim*		20

Instructions for Physician's Statement

Taxpayer

If you retired after 1976, enter the date you retired in the space provided in Part II

Physician

A person is permanently and totally disabled if **both** of the following apply

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and

2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death

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SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

OMB No. 1545-0074

1995

Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person with **self-employment** income ▶

Who Must File Schedule SE

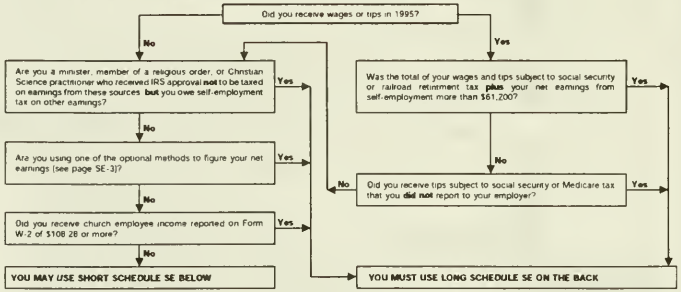
You must file Schedule SE if

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of $400 or more, **OR**
- You had church employee income of $108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income. See page SE-1.

Note: *Even if you have a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.*

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt–Form 4361" on Form 1040, line 47.

May I Use Short Schedule SE or MUST I Use Long Schedule SE?



Section A—Short Schedule SE. Caution: *Read above to see if you can use Short Schedule SE*

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	
3	Combine lines 1 and 2	3	
4	**Net earnings from self-employment.** Multiply line 3 by 92.35% (.9235). If less than $400, **do not** file this schedule; you do not owe self-employment tax ▶	4	
5	**Self-employment tax.** If the amount on line 4 is: • $61,200 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 47.** • More than $61,200, multiply line 4 by 2.9% (.029). Then, add $7,588.80 to the result. Enter the total here and on **Form 1040, line 47.**	5	
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.5). Enter the result here and on **Form 1040, line 25**	6	

Section B—Long Schedule SE

Part I Self-Employment Tax

Note: *If your only income subject to self-employment tax is* ***church employee income,*** *skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order* ***is not*** *church employee income. See page SE-1.*

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I ▶ ☐

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a **Note:** *Skip this line if you use the farm optional method. See page SE-3*		1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. **Note:** *Skip this line if you use the nonfarm optional method. See page SE-3.*		2	
3	Combine lines 1 and 2		3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3		4a	
b	If you elected one or both of the optional methods, enter the total of lines 15 and 17 here		4b	
c	Combine lines 4a and 4b. If less than $400, **do not** file this schedule; you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶		4c	
5a	Enter your **church employee income** from Form W-2. **Caution:** *See page SE-1 for definition of church employee income*	5a		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-		5b	
6	**Net earnings from self-employment.** Add lines 4c and 5b		6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1995		7	61,200 00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation	8a		
b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b		
c	Add lines 8a and 8b		8c	
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶		9	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (.124)		10	
11	Multiply line 6 by 2.9% (.029)		11	
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 47**		12	
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.5). Enter the result here and on **Form 1040, line 25**	13		

Part II Optional Methods To Figure Net Earnings (See page SE-3.)

Farm Optional Method. You may use this method **only** if:
- Your gross farm income[1] was not more than $2,400, **or**
- Your gross farm income[1] was more than $2,400 and your net farm profits[2] were less than $1,733.

14	Maximum income for optional methods	14	1,600 00
15	Enter the **smaller** of: two-thirds (⅔) of gross farm income[1] (not less than zero) **or** $1,600. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if:
- Your net nonfarm profits[3] were less than $1,733 and also less than 72.189% of your gross nonfarm income,[4] **and**
- You had net earnings from self-employment of at least $400 in 2 of the prior 3 years.

Caution: *You may use this method no more than five times.*

16	Subtract line 15 from line 14	16	
17	Enter the **smaller** of: two-thirds (⅔) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above	17	

[1] From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b
[2] From Schedule F, line 36, and Schedule K-1 (Form 1065), line 15a
[3] From Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a
[4] From Schedule C, line 7; Schedule C-EZ, line 1; and Schedule K-1 (Form 1065), line 15c

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Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

► See separate instructions.

► Attach to Form 1040 or Form 1040-T.

OMB No. 1545-0139

1995

Attachment Sequence No. **54**

Your name | Social security number | Occupation in which expenses were incurred

Part I Employee Business Expenses and Reimbursements

STEP 1 Enter Your Expenses

			Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1	Vehicle expense from line 22 or line 29	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel	2		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3		
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4		
5	Meals and entertainment expenses (see instructions)	5		
6	**Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6		

Note: *If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8*

STEP 2 Enter Amounts Your Employer Gave You for Expenses Listed in STEP 1

7	Enter amounts your employer gave you that were **not** reported to you in box 1 of Form W-2. Include any amount reported under code "L" in box 13 of your Form W-2 (see instructions)	7	

STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040) or Form 1040-T, Section B

8	Subtract line 7 from line 6	8		
	Note: *If **both columns** of line 8 are zero, **stop here.** If Column A is less than zero, report the amount as income on Form 1040, line 7, or Form 1040-T, line 1*			
9	In Column A, enter the amount from line 8 (if zero or less, enter -0-). In Column B, multiply the amount on line 8 by 50% (.50)	9		
10	Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 20, or Form 1040-T, Section B, line n.** (Qualified performing artists and individuals with disabilities, see the instructions for special rules on where to enter the total) ►	10		

For Paperwork Reduction Act Notice, see instructions. Cat. No. 11700N Form **2106** (1995)

Part II Vehicle Expenses (See instructions to find out which sections to complete.)

Section A.—General Information

			(a) Vehicle 1	(b) Vehicle 2
11	Enter the date vehicle was placed in service	11	/ /	/ /
12	Total miles vehicle was driven during 1995	12	miles	miles
13	Business miles included on line 12	13	miles	miles
14	Percent of business use. Divide line 13 by line 12	14	%	%
15	Average daily round trip commuting distance	15	miles	miles
16	Commuting miles included on line 12	16	miles	miles
17	Other personal miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles

18 Do you (or your spouse) have another vehicle available for personal purposes? ☐ Yes ☐ No

19 If your employer provided you with a vehicle, is personal use during off-duty hours permitted? ☐ Yes ☐ No ☐ Not applicable

20 Do you have evidence to support your deduction? ☐ Yes ☐ No

21 If "Yes," is the evidence written? ☐ Yes ☐ No

Section B.—Standard Mileage Rate (Use this section only if you own the vehicle.)

22 Multiply line 13 by 30¢ (.30). Enter the result here and on line 1. (Rural mail carriers, see instructions.) 22

Section C.—Actual Expenses

			(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23		
24a	Vehicle rentals	24a		
b	Inclusion amount (see instructions)	24b		
c	Subtract line 24b from line 24a	24c		
25	Value of employer provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25		
26	Add lines 23, 24c, and 25	26		
27	Multiply line 26 by the percentage on line 14	27		
28	Depreciation. Enter amount from line 38 below	28		
29	Add lines 27 and 28. Enter total here and on line 1	29		

Section D.—Depreciation of Vehicles (Use this section only if you own the vehicle.)

			(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30		
31	Enter amount of section 179 deduction (see instructions)	31		
32	Multiply line 30 by line 14 (see instructions if you elected the section 179 deduction)	32		
33	Enter depreciation method and percentage (see instructions)	33		
34	Multiply line 32 by the percentage on line 33 (see instructions)	34		
35	Add lines 31 and 34	35		
36	Enter the limitation amount from the table in the line 36 instructions	36		
37	Multiply line 36 by the percentage on line 14	37		
38	Enter the **smaller** of line 35 or line 37. Also, enter this amount on line 28 above	38		

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Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

► **Attach to Form 1040.**
► **See separate instructions.**

OMB No. 1545-0068

1995

Attachment Sequence No. **21**

Name(s) shown on Form 1040 | **Your social security number**

You need to understand the following terms to complete this form **Qualifying Person(s), Dependent Care Benefits, Qualified Expenses,** and **Earned Income**. See **Important Terms** on page 1 of the Form 2441 instructions.

Part I **Persons or Organizations Who Provided the Care**—You **must** complete this part (If you need more space, use the bottom of page 2.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

2 Add the amounts in column (d) of line 1 2

3 Enter the number of **qualifying persons** cared for in 1995 . . . . . ►

Did you receive **dependent care benefits?** — **NO** → Complete only Part II below
— **YES** → Complete Part III on the back now

Part II **Credit for Child and Dependent Care Expenses**

4 Enter the amount of **qualified expenses** you incurred and paid in 1995. DO NOT enter more than $2,400 for one qualifying person or $4,800 for two or more persons. If you completed Part III, enter the amount from line 25 4

5 Enter YOUR **earned income** 5

6 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the instructions); **all others,** enter the amount from line 5 6

7 Enter the **smallest** of line 4, 5, or 6 7

8 Enter the amount from Form 1040, line 32 8

9 Enter on line 9 the decimal amount shown below that applies to the amount on line 8

If line 8 is— Over	But not over	Decimal amount is
$0	$10,000	.30
10,000	12,000	.29
12,000	14,000	.28
14,000	16,000	.27
16,000	18,000	.26
18,000	20,000	.25
20,000	22,000	.24
22,000	24,000	.23
24,000	26,000	.22
26,000	28,000	.21
28,000	No limit	.20

9 ×.

10 Multiply **line 7** by the decimal amount on line 9. Enter the result. Then, see the instructions for the amount of credit to enter on Form 1040, line 41 10

Caution: *If you paid a person who worked in your home, you may have to pay employment taxes. See the instructions for Form 1040, line 53, on page 26.*

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11862M Form **2441** (1995)

Part III **Dependent Care Benefits**—Complete this part **only** if you received these benefits

11 Enter the total amount of **dependent care benefits** you received for 1995. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2 11

12 Enter the amount forfeited, if any. See the instructions 12

13 Subtract line 12 from line 11 13

14 Enter the total amount of **qualified expenses** incurred in 1995 for the care of the qualifying person(s) 14

15 Enter the **smaller** of line 13 or 14 15

16 Enter YOUR **earned income** 16

17 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter. **all others,** enter the amount from line 16 . . . 17

18 Enter the **smallest** of line 15, 16, or 17 18

19 **Excluded benefits.** Enter here the **smaller** of the following:
- The amount from line 18, or
- $5,000 ($2,500 if married filing a separate return **and** you were required to enter your spouse's earned income on line 17).

. 19

20 **Taxable benefits.** Subtract line 19 from line 13. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, write "DCB" 20

To claim the child and dependent care credit, complete lines 21–25 below, and lines 4–10 on the front of this form.

21 Enter the amount of qualified expenses you incurred and paid in 1995. DO NOT include on this line any excluded benefits shown on line 19 21

22 Enter $2,400 ($4,800 if two or more qualifying persons) . . . 22

23 Enter the amount from line 19 23

24 Subtract line 23 from line 22. If zero or less, **STOP**. You cannot take the credit. **Exception.** If you paid 1994 expenses in 1995, see the line 10 instructions 24

25 Enter the **smaller** of line 21 or 24 here **and** on line 4 on the front of this form 25

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Form **3800**

Department of the Treasury
Internal Revenue Service

General Business Credit

► Attach to your tax return.
► See separate instructions.

OMB No. 1545-0895

1995

Attachment Sequence No. **22**

Name(s) shown on return | Identifying number

Part I Tentative Credit

1a	Current year investment credit (Form 3468, Part I)	1a	
b	Current year jobs credit (Form 5884, Part I)	1b	
c	Current year credit for alcohol used as fuel (Form 6478)	1c	
d	Current year credit for increasing research activities (Form 6765, Part I)	1d	
e	Current year low-income housing credit (Form 8586, Part I)	1e	
f	Current year enhanced oil recovery credit (Form 8830, Part I)	1f	
g	Current year disabled access credit (Form 8826, Part I)	1g	
h	Current year renewable electricity production credit (Form 8835, Part I)	1h	
i	Current year Indian employment credit (Form 8845, Part I)	1i	
j	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I)	1j	
k	Current year credit for contributions to selected community development corporations (Form 8847, Part I)	1k	
l	Current year trans-Alaska pipeline liability fund credit (see instructions)	1l	
m	**Current year general business credit.** Add lines 1a through 1l	1m	
2	Passive activity credits included on line 1m (see instructions)	2	
3	Subtract line 2 from line 1m	3	
4	Passive activity credits allowed for 1995 (see instructions)	4	
5	Carryforward of general business, WIN, or ESOP credit to 1995 (see instructions for the schedule to attach)	5	
6	Carryback of general business credit to 1995 (see instructions)	6	
7	**Tentative general business credit.** Add lines 3 through 6	7	

Part II General Business Credit Limitation Based on Amount of Tax

8a	Individuals. Enter amount from Form 1040, line 40			
b	Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)		8	
c	Other filers. Enter regular tax before credits from your return			
9a	Credit for child and dependent care expenses (Form 2441, line 10)	9a		
b	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	9b		
c	Mortgage interest credit (Form 8396, line 11)	9c		
d	Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12)	9d		
e	Possessions tax credit (Form 5735)	9e		
f	Orphan drug credit (Form 6765)	9f		
g	Credit for fuel from a nonconventional source	9g		
h	Qualified electric vehicle credit (Form 8834, line 19)	9h		
i	Add lines 9a through 9h		9i	
10	Net regular tax. Subtract line 9i from line 8		10	
11	Tentative minimum tax (see instructions):			
a	Individuals. Enter amount from Form 6251, line 26			
b	Corporations. Enter amount from Form 4626, line 13		11	
c	Estates and trusts. Enter amount from Form 1041, Schedule I, line 37			
12	Net income tax:			
a	Individuals. Add line 10 above and line 28 of Form 6251			
b	Corporations. Add line 10 above and line 15 of Form 4626		12	
c	Estates and trusts. Add line 10 above and line 41 of Form 1041, Schedule I			
13	If line 10 is more than $25,000, enter 25% (.25) of the excess (see instructions)		13	
14	Subtract line 11 or line 13, whichever is greater, from line 12. If zero or less, enter -0-		14	
15	**General business credit allowed for current year.** Enter the **smaller** of line 7 or line 14. Enter here and on Form 1040, line 44; Form 1120, Schedule J, line 4d; Form 1120-A, Part I, line 2a; or the appropriate line of your tax return. (Individuals, estates, and trusts, see instructions if the credit for increasing research activities is claimed. C corporations, see instructions for Schedule A if any regular investment credit carryforward is claimed. See the instructions if the corporation has undergone a post-1986 "ownership change.")		15	

Schedule A— Additional General Business Credit Allowed By Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations

16	Enter the portion of the credit shown on line 5, page 1, that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)		16	
17	Tentative minimum tax (from line 11, page 1)	17		
18	Multiply line 17 by 25% (.25)		18	
19	Enter the amount from line 14, page 1	19		
20	Enter the portion of the credit shown on line 7, page 1, that is NOT attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	20		
21	Subtract line 20 from line 19 (if zero or less, enter -0-)		21	
22	Subtract line 21 from line 16 (if zero or less, enter -0-)		22	
23	For purposes of this line only, refigure the amount on line 11, Form 4626, by using zero on line 6, Form 4626, and enter the result here	23		
24	Multiply line 23 by 10% (.10)		24	
25	Net income tax (from line 12, page 1)		25	
26	General business credit (from line 15, page 1)		26	
27	Subtract line 26 from line 25		27	
28	Subtract line 24 from line 27		28	
29	Enter the smallest of line 18, line 22, or line 28		29	
30	Subtract line 29 from line 17		30	
31	Enter the greater of line 30 or line 13, page 1		31	
32	Subtract line 31 from line 25		32	
33	Enter the smaller of line 32 or line 10, page 1. Enter this amount also on line 15, page 1, instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 15, page 1		33	
34	If line 32 is greater than line 33, enter the excess here and see the instructions on how to claim the additional credit		34	

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . 11 hr., 43 min.
Learning about the law or the form . . . 1 hr.
Preparing and sending the form to the IRS . . 1 hr., 14 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the IRS at the address listed in the instructions for the tax return with which this form is filed.

Form **6251** — Department of the Treasury, Internal Revenue Service

Alternative Minimum Tax—Individuals

► See separate instructions.

► Attach to Form 1040, Form 1040NR, or Form 1040-T.

OMB No 1545-0227

1995

Attachment Sequence No **32**

Name(s) shown on Form 1040 — Your social security number

Part I Adjustments and Preferences

1	If you itemized deductions on Schedule A (Form 1040) (or you entered the amount from Form 1040-T, Section B, line t, on Form 1040-T, line 20), go to line 2. Otherwise, enter your standard deduction from Form 1040, line 34 (or Form 1040-T, line 20), and go to line 6	1	
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2½% of Form 1040, line 32 (Form 1040-T filers, enter the smaller of Section B, line c or 2½% of Form 1040-T, line 16)	2	
3	Taxes. Enter the amount from Schedule A (Form 1040), line 9 (or the total of lines d through g of Form 1040-T, Section B)	3	
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4	
5	Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 26 (or Form 1040-T, Section B, line r)	5	
6	Refund of taxes. Enter any tax refund from Form 1040, line 10 or line 21 (or Form 1040-T, line 4 or line 9)	6	( )
7	Investment interest. Enter difference between regular tax and AMT deduction	7	
8	Post-1986 depreciation. Enter difference between regular tax and AMT depreciation	8	
9	Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss	9	
10	Incentive stock options. Enter excess of AMT income over regular tax income	10	
11	Passive activities. Enter difference between AMT and regular tax income or loss	11	
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 8	12	
13	Tax-exempt interest from private activity bonds issued after 8/7/86	13	
14	Other. Enter the amount, if any, for each item and enter the total on line 14		
	a Charitable contributions	h Loss limitations	
	b Circulation expenditures	i Mining costs	
	c Depletion	j Patron's adjustment	
	d Depreciation (pre-1987)	k Pollution control facilities	
	e Installment sales	l Research and experimental	
	f Intangible drilling costs	m Tax shelter farm activities	
	g Long-term contracts	n Related adjustments	14
15	**Total Adjustments and Preferences.** Combine lines 1 through 14 ►		15

Part II Alternative Minimum Taxable Income

16	Enter the amount from **Form 1040, line 35 (or Form 1040-T, line 21).** If less than zero, enter as a (loss) ►	16	
17	Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount	17	
18	If Form 1040, line 32 (or Form 1040-T, line 16), is over $114,700 (over $57,350 if married filing separately), and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040), line 28 (or line 9 of the worksheet for Section B, line t, of Form 1040-T)	18	( )
19	Combine lines 15 through 18 ►	19	
20	Alternative tax net operating loss deduction. See page 5 of the instructions	20	
21	**Alternative Minimum Taxable Income.** Subtract line 20 from line 19. (If married filing separately and line 21 is more than $165,000, see page 5 of the instructions.) ►	21	

Part III Exemption Amount and Alternative Minimum Tax

22	**Exemption Amount.** (If this form is for a child under age 14, see page 6 of the instructions.)		
	If your filing status is: / **And line 21 is not over:** / **Enter on line 22:**		
	Single or head of household	$112,500	$33,750
	Married filing jointly or qualifying widow(er)	150,000	45,000
	Married filing separately	75,000	22,500
			22
	If line 21 is **over** the amount shown above for your filing status, see page 6 of the instructions		
23	Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28 ►	23	
24	If line 23 is $175,000 or less ($87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result	24	
25	Alternative minimum tax foreign tax credit. See page 6 of the instructions	25	
26	Tentative minimum tax. Subtract line 25 from line 24 ►	26	
27	Enter your tax from Form 1040, line 38 (plus any amount from Form 4970 included on Form 1040, line 39), minus any foreign tax credit from Form 1040, line 43 (Form 1040-T filers, enter the amount from Form 1040-T, line 26)	27	
28	**Alternative Minimum Tax.** (If this form is for a child under age 14, see page 7 of the instructions.) Subtract line 27 from line 26. If zero or less, enter -0- Enter here and on Form 1040, line 48 (or Form 1040-T, line 31) ►	28	

For **Paperwork Reduction Act Notice, see separate instructions.** *Printed on recycled paper* Cat No 13600G Form **6251** (1995)

Form **8582** — Department of the Treasury, Internal Revenue Service

Passive Activity Loss Limitations

► See separate instructions.

► Attach to Form 1040 or Form 1041.

OMB No 1545-1008

1995

Attachment Sequence No **88**

Name(s) shown on return — Identifying number

Part I 1995 Passive Activity Loss

Caution: *See the instructions for Worksheets 1 and 2 on page 8 before completing Part I*

Rental Real Estate Activities With Active Participation (For the definition of active participation see **Active Participation in a Rental Real Estate Activity** on page 4 of the instructions.)

1a	Activities with net income (from Worksheet 1, column (a))	1a	
b	Activities with net loss (from Worksheet 1, column (b))	1b	( )
c	Prior year unallowed losses (from Worksheet 1, column (c))	1c	( )
d	Combine lines 1a, 1b, and 1c		1d

All Other Passive Activities

2a	Activities with net income (from Worksheet 2, column (a))	2a	
b	Activities with net loss (from Worksheet 2, column (b))	2b	( )
c	Prior year unallowed losses (from Worksheet 2, column (c))	2c	( )
d	Combine lines 2a, 2b, and 2c		2d
3	Combine lines 1d and 2d. If the result is net income or zero, see the instructions for line 3 on page 8. If this line and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10		3

Part II Special Allowance for Rental Real Estate With Active Participation

Note: *Enter all numbers in Part II as positive amounts. See page 8 of the instructions for examples*

4	Enter the **smaller** of the loss on line 1d or the loss on line 3		4
5	Enter $150,000. If married filing separately, see page 8 of the instructions	5	
6	Enter modified adjusted gross income, but not less than zero (see page 8 of the instructions)	6	
	Note: *If line 6 is equal to or greater than line 5, skip lines 7 and 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7*		
7	Subtract line 6 from line 5	7	
8	Multiply line 7 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see page 9 of the instructions		8
9	Enter the **smaller** of line 4 or line 8		9

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total		10
11	**Total losses allowed from all passive activities for 1995.** Add lines 9 and 10. See pages 10 and 11 of the instructions to find out how to report the losses on your tax return		11

For **Paperwork Reduction Act Notice, see separate instructions.** Cat No 63704F Form **8582** (1995)

Caution: *The worksheets are not required to be filed with your tax return and may be detached before filing Form 8582. Keep a copy of the worksheets for your records.*

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See page 8 of the instructions.)

Name of activity	Current year		Prior year	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c. ▶					

Worksheet 2—For Form 8582, Lines 2a, 2b, and 2c (See page 8 of the instructions.)

Name of activity	Current year		Prior year	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 2a, 2b, and 2c. ▶					

Worksheet 3—Use this worksheet if an amount is shown on Form 8582, line 9 (See page 9 of the instructions.)

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ▶			1.00		

Worksheet 4—Allocation of Unallowed Losses (See page 9 of the instructions.)

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Unallowed loss
Total ▶			1.00	

Worksheet 5—Allowed Losses (See page 9 of the instructions.)

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total ▶				

Worksheet 6—Activities With Losses Reported on Two or More Different Forms or Schedules (See page 9 of the instructions.)

Name of Activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or Schedule To Be Reported on:					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or Schedule To Be Reported on:					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or Schedule To Be Reported on:					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶			1.00		

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Form **8615**

Department of the Treasury
Internal Revenue Service

Tax for Children Under Age 14 Who Have Investment Income of More Than $1,300

▶ Attach ONLY to the child's Form 1040, Form 1040A, Form 1040NR, or Form 1040-T.

OMB No. 1545-0998

1995

Attachment Sequence No. **33**

Child's name shown on return | Child's social security number

A Parent's name (first, initial, and last) **Caution:** *See instructions on back before completing* | B Parent's social security number

C Parent's filing status (check one)

☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Step 1 Figure child's net investment income

1	Enter child's investment income, such as taxable interest and dividend income. See instructions If this amount is $1,300 or less, **stop;** do not file this form	1	
2	If the child DID NOT itemize deductions on Schedule A (Form 1040 or Form 1040NR) or Section B (Form 1040-T), enter $1,300. If the child ITEMIZED deductions, see instructions	2	
3	Subtract line 2 from line 1. If the result is zero or less, **stop;** do not complete the rest of this form but ATTACH it to the child's return	3	
4	Enter child's **taxable** income from Form 1040, line 37; Form 1040A, line 22; Form 1040NR, line 36; or Form 1040-T, line 25	4	
5	Enter the **smaller** of line 3 or line 4 ▶	5	

Step 2 Figure tentative tax based on the tax rate of the parent listed on line A

6	Enter parent's **taxable** income from Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line 6; Form 1040NR, line 36; Form 1040NR-EZ, line 13; or Form 1040-T, line 25. If the parent transferred property to a trust, see instructions	6	
7	Enter the total net investment income, if any, from Forms 8615, line 5, of ALL OTHER children of the parent identified above. **Do not** include the amount from line 5 above	7	
8	Add lines 5, 6, and 7	8	
9	Tax on line 8 based on the **parent's** filing status. See instructions If from Capital Gain Tax Worksheet, enter amount from line 4 of that worksheet here ▶	9	
10	Enter parent's tax from Form 1040, line 38; Form 1040A, line 23; Form 1040EZ, line 10; Form 1040NR, line 37; Form 1040NR-EZ, line 14; or Form 1040-T, line 26 If from **Capital Gain Tax Worksheet,** enter amount from line 4 of that worksheet here ▶	10	
11	Subtract line 10 from line 9. If line 7 is blank, enter on line 13 the amount from line 11; skip lines 12a and 12b	11	
12a	Add lines 5 and 7 — 12a		
b	Divide line 5 by line 12a Enter the result as a decimal (rounded to two places)	12b	× .
13	Multiply line 11 by line 12b ▶	13	

Step 3 Figure child's tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4 — 14		
15	Tax on line 14 based on the **child's** filing status. See instructions If from Capital Gain Tax Worksheet, enter amount from line 4 of that worksheet here ▶	15	
16	Add lines 13 and 15	16	
17	Tax on line 4 based on the **child's** filing status See instructions If from Capital Gain Tax Worksheet, check here ▶ ☐	17	
18	Enter the **larger** of line 16 or line 17 here and on Form 1040, line 38; Form 1040A, line 23; Form 1040NR, line 37; or Form 1040-T, line 26. Be sure to check the box (or, on Form 1040-T, fill in the space) for "Form 8615" even if line 17 is more than line 16 ▶	18	

General Instructions

Caution: *At the time this form was printed, Congress was considering legislation that would change the tax treatment of capital gains. For information on the changes, get* ***Pub. 553,*** *Highlights of 1995 Tax Changes.*

Purpose of Form.—For children under age 14 investment income over $1,300 is taxed at the parent's rate if the parent's rate is higher than the child's rate. If the child's investment income is more than $1,300, use this form to figure the child's tax.

Investment Income.—As used on this form, "investment income" includes all taxable income other than earned income as defined on page 2. It includes taxable interest, dividends, capital gains, rents, royalties, etc. It also includes pension and annuity income and income (other than earned income) received as the beneficiary of a trust.

Who Must File.—Generally, Form 8615 must be filed for any child who was under age 14 on January 1, 1996, had more than $1,300 of investment income, and is required to file a tax return. If neither parent was alive on December 31, 1995, do not use Form 8615. Instead, figure the child's tax in the normal manner.

Note: *The parent may be able to elect to report the child's interest and dividends on his or her return. If the parent makes this election, the child will not have to file a return or Form 8615. For more details, see the child's tax return instruction booklet or get* ***Form 8814,*** *Parents' Election To Report Child's Interest and Dividends.*

Additional Information.—For more details, get **Pub. 929,** Tax Rules for Children and Dependents.

Form **8801**

Department of the Treasury
Internal Revenue Service

Credit For Prior Year Minimum Tax—Individuals, Estates, and Trusts

▶ Attach to your tax return.

OMB No. 1545-1073

1995

Attachment Sequence No. **74**

Name(s) shown on return | Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 16 through 18 of your 1994 Form 6251 Estates and trusts, see instructions	1	
2	Enter adjustments and preferences treated as exclusion items See instructions	2	
3	Minimum tax credit net operating loss deduction. See instructions	3	( )
4	Combine lines 1, 2, and 3 If zero or less, enter -0- here and on line 15 and go to Part II If more than $165,000 and you were married filing separately for 1994, see instructions	4	
5	Enter $45,000 ($33,750 if single or head of household for 1994, $22,500 if married filing separately for 1994). Estates and trusts, enter $22,500	5	
6	Enter $150,000 ($112,500 if single or head of household for 1994, $75,000 if married filing separately for 1994). Estates and trusts, enter $75,000	6	
7	Subtract line 6 from line 4 If zero or less, enter -0- here and on line 8 and go to line 9	7	
8	Multiply line 7 by 25% (25)	8	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9	
10	Subtract line 9 from line 4 If zero or less, enter -0- here and on line 15, and go to Part II Form 1040NR filers, see instructions	10	
11	If line 10 is $175,000 or less ($87,500 or less if married filing separately for 1994), multiply line 10 by 26% (.26) Otherwise, multiply line 10 by 28% (.28), and subtract $3,500 ($1,750 if married filing separately for 1994) from the result	11	
12	Minimum tax foreign tax credit on exclusion items See instructions	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	
14	Enter the amount from your 1994 Form 6251, line 27, or Form 1041, Schedule H, line 38c	14	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	

Part II Minimum Tax Credit and Carryforward to 1996

16	Enter the amount from your 1994 Form 6251, line 28, or Form 1041, Schedule H, line 39	16	
17	Enter the amount from line 15 above	17	
18	Subtract line 17 from line 16 If less than zero, enter as a negative amount	18	
19	**1994 minimum tax credit carryforward.** Enter the amount from your 1994 Form 8801, line 26	19	
20	Enter the total of your 1994 unallowed orphan drug credit, 1994 unallowed nonconventional source fuel credit, and 1994 unallowed qualified electric vehicle credit See instructions	20	
21	Combine lines 18, 19, and 20. If zero or less, **stop here** and see instructions	21	
22	Enter your 1995 regular income tax liability minus allowable credits See instructions	22	
23	Enter the amount from your 1995 Form 6251, line 26, or Form 1041, Schedule I, line 37	23	
24	Subtract line 23 from line 22 If zero or less, enter -0-	24	
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24 Also enter this amount on the appropriate line of your 1995 tax return. See instructions	25	
26	**Minimum tax credit carryforward to 1996.** Subtract line 25 from line 21 See instructions	26	

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping,** 1 hr., 33 min.; **Learning about the law or the form,** 1 hr., 3 min.; **Preparing the form,** 1 hr.; **Copying, assembling, and sending the form to the IRS,** 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Form 8801 is used by individuals, estates, and trusts to figure the minimum tax credit, if any, for alternative minimum tax (AMT) incurred in prior tax years after 1986. The form is also used to figure any minimum tax credit carryforward.

Who Should File

Form 8801 should be filed by individuals, estates, and trusts that had

- An AMT liability in 1994 and adjustments or preferences (other than exclusion items) in 1994,
- A minimum tax credit carryforward from 1994 to 1995, or
- A nonconventional source fuel credit, an orphan drug credit, or a qualified electric vehicle credit not allowed for 1994 (see the instructions for line 20).

Form **8814**

Department of the Treasury
Internal Revenue Service

Parents' Election To Report Child's Interest and Dividends

► See instructions below and on back
► Attach to parents' Form 1040 or Form 1040NR.

OMB No 1545-1128

1995

Attachment Sequence No **40**

Name(s) shown on your return | Your social security number

A Child's name (first, initial, and last) | B Child's social security number

C If more than one Form 8814 is attached, check here . . . . . ► ☐

Step 1 **Figure amount of child's interest and dividend income to report on your return**

1a	Enter your child's **taxable** interest income. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions		1a	
b	Enter your child's **tax-exempt** interest income. **DO NOT** include this amount on line 1a	1b		
2a	Enter your child's gross dividends, including any Alaska Permanent Fund dividends. If none, enter -0- on line 2c and go to line 3. If your child received any capital gain distributions or dividends as a nominee, see the instructions	2a		
b	Enter your child's nontaxable distributions that are included on line 2a. These should be shown in box 1d of Form 1099-DIV	2b		
c	Subtract line 2b from line 2a		2c	
3	Add lines 1a and 2c. If the total is $1,000 or less, skip lines 4 and 5 and go to line 6. If the total is $5,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income		3	
4	Base amount		4	1,000 00
5	Subtract line 4 from line 3. If you checked the box on line C above or if line 2a includes any capital gain distributions, see the instructions. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. Go to line 6 below ►		5	

Step 2 **Figure your tax on the first $1,000 of child's interest and dividend income**

6	Amount not taxed		6	500 00
7	Subtract line 6 from line 3. If the result is zero or less, enter -0-		7	
8	**Tax.** Is the amount on line 7 less than $500? **NO.** Enter $75 here and see the **Note** below **YES.** Multiply line 7 by 15% (.15). Enter the result here and see the **Note** below		8	

Note: *If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 8 in the tax you enter on Form 1040, line 38, or Form 1040NR, line 37. Also, enter the amount from line 8 in the space provided next to line 38 on Form 1040, or next to line 37 on Form 1040NR.*

General Instructions

Purpose of Form.—Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets **all** of the following conditions:

- Was under age 14 on January 1, 1996.
- Is required to file a 1995 return.
- Had income only from interest and dividends, including Alaska Permanent Fund dividends.
- Had gross income for 1995 that was less than $5,000.
- Had no estimated tax payments for 1995.
- Did not have any overpayment of tax shown on his or her 1994 return applied to the 1995 return.
- Had no Federal income tax withheld from his or her income.

You must also qualify as explained on page 2 of these instructions.

Step 1 of the form is used to figure the amount of your child's income to report on your return. **Step 2** is used to figure an additional tax that must be added to your tax.

How To Make the Election.—To make the election, complete and attach Form 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for **each** child whose income you choose to report.

Caution: *The Federal income tax on your child's income may be less if you file a tax return for the child instead of making this election. This is because you cannot take certain deductions that your child would be entitled to on his or her own return. For details, see* ***Deductions You May Not Take*** *on page 2.*

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ISBN 0-16-042739-8





Department of the Treasury
Internal Revenue Service
Publication 1304 (Rev. 3-98)
Catalog Number 63338H